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1989

**Town of
EPPING
New Hampshire**

**ANNUAL
REPORTS
for the Fiscal Year
Ended December 31, 1989**

**EPPING,
THE
HOME
OF
THREE
GOVERNORS**



Photos courtesy of Imagery Studios.



DEDICATION
to
WILLIS A. BAKER
"BILL:"

Town Treasurer, Selectman, Budget Committee and Library Trustee - Bill Baker has served the Town in all of these positions.

Bill and his wife, Ann moved to Epping in 1944. He ran his cattle sales and auction business at Dungarvan Farm on Plumer Road which was highlighted in 1967 when he auctioned two Holstein bulls for a total of \$108,000 each.

This was the same year that Bill began his career in local government as a Selectman, who back then, did everything without an Administrative Assistant or a Secretary. After three years on the Board, Bill decided to run for Treasurer. Thus began his reign of the heavy pen in 1972. Bill has been continually elected for eighteen years. Because of his ability and dedication to his Treasurer's position, no one has run against him.

Each year, he strives to earn more interest for the Town than he did the year before and each year he succeeds. In 1989, his investments and prompt deposits earned the Town nearly \$26,000.

Looking back to 1967, Bill had just one account to handle. Today, only a brave person would ask him how many accounts appear in his books. (The last count was twenty.)

Bill also made a real impact on the Budget Committee. His concern for money was like an anchor in rough waters. The members always knew that when he calculated (without the use of a calculator), the totals would be flawless AND he came up with the answers quicker than anyone else.

He is very conscientious about getting money in the Bank ASAP, and makes himself available anytime of the day. He'll even leave his prized vegetable garden for "duty calls". The enormous tomatoes and endless supply of zucchini are constant deposits for friends at the Town Hall and elsewhere.

Bill Baker has become a part of the daily activity at the Epping Town Hall and his efforts are not taken for granted by the personnel who count on his continuous work contributions. We hope this dedication, permanently preserved in this 1989 Annual Town Report, will be a constant reminder to "Bill" that the citizens of Epping do care and appreciate his endless efforts and love for the Town of Epping.

Bill is not only our Town Treasurer, Bill is our
"TOWN TREASURE"

ANNUAL REPORTS

of

THE TOWN OF

EPPING

NEW HAMPSHIRE

For The Fiscal Year Ended
DECEMBER 31, 1989



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TOWN OFFICERS

<u>OFFICE</u>		<u>TERM</u>
BOARD OF SELECTMEN.....		
Kim Sullivan	(Elected)	1987-1990
Lorraine Rauh	(Elected)	1988-1991
Paul Spidle	(Elected)	1989-1992
TOWN CLERK.....		
Beatrice G. Marcotte	(Elected)	1989-1992
TAX COLLECTOR.....		
Beatrice G. Marcotte	(Elected)	1989-1992
CODE ENFORCEMENT, HEALTH OFFICER.....		
Ronald Loiselle	(Appointed)	No Term
POLICE CHIEF.....		
Gregory C. Dodge	(Appointed)	No Term
FIRE CHIEF.....		
Richard Marcotte	(Appointed)	No Term
FIRE WARDS.....		
Michael Jean	(Elected)	1987-1990
Karen Sott	(Elected)	1988-1991
H. Clifton Cray	(Elected)	1989-1992
HUMAN SERVICE OFFICER....		
Russell Bailey	(Appointed)	No Term
PLANNING BOARD.....		
Ronald Laurent	(Resigned)	1987-1990
Robert Goodrich	(Appointed)	1989-1990
Linda Harding	(Elected)	1988-1991
Nancy Haberstroh	(Elected)	1989-1992
Jack R. Lavoie	(Elected)	1989-1992
Daniel Brochu	(Appointed)	Alternate
David Richards	(Appointed)	Alternate
Selectman Rauh	(Appointed)	Sel. Rep
WATER AND SEWER COMMISSIONERS.....		
Mary S. Fecteau	(Elected)	1987-1990
Jack O. Lavoie	(Elected)	1988-1991
Albert Haberstroh	(Elected)	1989-1992
LIBRARIAN.....		
Duane Shaffer	(Appointed)	No Term
LIBRARY TRUSTEES.....		
Carol Clapp	(Elected)	1987-1990
Deborah McConnell	(Elected)	1988-1991
Rosalie Carr	(Elected)	1989-1992
TRUST FUND TRUSTEES.....		
William Williamson	(Appointed)	-1990
Daniel Harvey	(Elected)	1988-1991
Earl Arquette	(Elected)	1989-1992

RECREATION COMMISSION...

Beatrick Knight	(Appointed)	1987-1990
Antionette Langdon	(Appointed)	1988-1991
Diane Hurteau	(Appointed)	1988-1991
Holly Downing	(Appointed)	1989-1992
Marjorie Crook	(Appointed)	1989-1992

BOARD OF ADJUSTMENT.....

John Clarke, Chr.	(Appointed)	1987-1991
Frances Allen	(Appointed)	1987-1991
Andrew Block	(Appointed)	1986-1990
Lee Limperis	(Appointed)	1988-1992
Harold LaPierre	(Appointed)	1988-1992

(terms changed from November to April)

MODERATOR.....

Mary S. Fecteau	(Elected)	1989-1990
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CHECKLIST SUPERVISORS....

Louise Harvey	(Elected)	1984-1990
Natalie Ferreira	(Elected)	1986-1992
Beverly Chandler	(Elected)	1988-1994

BALLOT CLERKS.....

Pamela Holmes	(Appointed)	No Term
Virginia LaPierre	(Appointed)	No Term
Eileen Murphy	(Appointed)	No Term
Cheryl Denoncour	(Appointed)	No Term

CONSERVATION COMMISSION..

Timothy Nowack	(Appointed)	1987-1990
Bette Kolvites	(Appointed)	1987-1990
Madeline Lehrmitt	(Appointed)	1988-1991
Ronald Cote	(Appointed)	1988-1991
Lorraine Lavoie	(Appointed)	1988-1991
Roy Judd	(Appointed)	1989-1992
Lorraine Rauh	(Appointed)	Sel. Rep.

BUDGET COMMITTEE.....

Terry Wilkinson	(Resigned)	1987-1990
James McGeown	(Replaced Wilkinson)	-1990
Dawn Tuminowski	(Elected)	1987-1990
Joseph Burley	(Elected)	1989-1990
Nancy Chase	(Elected)	1988-1991
Geri Kearns	(Elected)	1988-1991
Paul Langdon	(Elected)	1988-1991
Todd Trobaugh	(Elected)	1989-1992
Peter Hague	(Resigned)	1989-1992
Mark Vallone	(Replaced Hague)	-1990
Roy Judd	(Elected)	1989-1992
Leroy Kearns	(Appointed)	School Rep.
Kim Sullivan	(Appointed)	Sel. Rep.

HISTORIC DISTRICT COMMISSION..

Geri Kearns, Chr.	(Appointed)	1989-1992
Deborah McConnell	(Appointed)	1989-1992
Mark Kucera, Vice Chr.	(Appointed)	1989-1991
Donald Gordon	(Appointed)	1989-1991
Susan Joyce	(Appointed)	1989-1990
Jack R. Lavoie	(Appointed)	Plan.Bd. Rep.
Paul Spidle	(Appointed)	Sel. Rep.

SELECTMEN'S REPORT
1989

It was a very interesting and progressive year in that the Community was able to show that it was willing to listen to both sides of a proposal, evaluate the benefits and risks, analyze the options and make a solid decision. Obviously, we are referring to the Town's decision to allow Wheelabrator to construct a waste to energy facility in Epping. Your Board of Selectmen supported this proposal and along with numerous other volunteers, worked for it's passage. We do feel all the facts were fairly presented and that the Townspeople, on numerous occasions, demonstrated their willingness to continue this project. Fortunately, Wheelabrator is also proposing an industrial park to be co-located with the facility which will; generate much needed additional tax base, provide local employment and will not generate a disproportionate amount of required Town services and traffic problems.

Unfortunately, the waste-to-energy facility construction can not begin until early 1991 (after all State and Federal approvals are obtained) and will not go on-line until 1993. The industrial park development should parallel the facility construction period and therefore provide gradual increased benefits to the Town. We feel the Town of Epping made great progress for the future by inviting Wheelabrator to our Community.

Current visible progress was also made in 1989. The \$250,000 budgeted for highway reconstruction allowed us to improve approximately five miles of roadways to include reconstruction, repaving, proper drainage and ditching. We improved and paved the Town Hall parking lot for greater municipal use and added three parking spaces on Bunker Avenue. Mill and Pike Streets were also reconstructed in conjunction with the water distribution project.

A truly "visible" handicap access and conventional entry-way was added to your Town Hall. Inside the Town Hall, handicap restroom facilities were upgraded and additional office space was added without modifying the character of the "Courtroom".

Up the street, we now have tennis courts with a security fence, a school sidewalk on Prospect Street and, because of the tireless efforts of the Playground Committee, recreation for the Elementary School. We even installed real guard-rails on Bartlett Street.

We constructed a town shed at the Transfer Station with the \$18,000 approved during the 1988 Town Meeting. We plan to continue the development of a "Town" Highway Department to include a Town employee with limited equipment which will be supplemented as the Town grows. We will continue to use local contractors to do the majority of the required Town work, whenever possible. We feel this gives the Epping taxpayers a good value for their tax dollars and provides income and employment to our resident contractors. We also took delivery of our new ambulance and fire truck in 1989. Because of the \$20,000. from the Fire/Ambulance Association, the net cost to the Town was \$60,000. The fire truck approved in March 1988 finally arrived in August, on budget for \$150,000. We think Epping had a progressive 1989 as evidenced by the photos on the cover of this Report.

In closing, your Board of Selectmen meet Monday nights at 7:00 p.m.. Our meetings are open to the public and we welcome your interest and participation. Our Volunteer base is strong but new ideas and additional hands are always needed.

Again, we must continue to thank all the Town employees and Town volunteers for their continued dedication to the development of Epping.

BOARD OF SELECTMEN

Kim Sullivan, Chr.
Lorraine Rauh
Paul Spidle



RESUME OF 1989 TOWN MEETING

The Annual Town Meeting was called to order by the Moderator, Mary S. Fecteau, on March 14, 1989 at 9:00 a.m. The ballots were counted before the Meeting by the Ballot Clerks, who were Amogene Kimball (replacing Pamela Holmes) Andrew Block (replacing Eileen Murphy), Virginia LaPierre and Mr. Denoncour (filling the vacancy of Frances Allen who has retired after many years). Frances will surely be missed.

Eileen Murphy made the motion to postpone the Meeting after Article #1 until March 21, 1989 at 7:300 p.m. to be held at the Epping High School Gymnasium. This motion was seconded, voted on and passed.

The Moderator declared the Polls open for balloting.

The Moderator appointed Police Chief Gregory Dodge to act as Moderator pro-tem in her absence.

The Moderator, Gregory Dodge, read four protest petitions on land.

Polls closed at 8:00 p.m. with 1,440 ballots cast. The results are as follows:

Selectman for 3 Years:..... Mederic Beauchesne, Jr..424
Paul H. Brown.....169
Paul Spidle.....720

Mr. Paul Spidle, having the plurality of votes, was duly elected and in open meeting, was sworn into office by Town Clerk, Beatrice G. Marcotte, as prescribed by law.

Treasurer for One Year:.....Willis A. Baker.....1052

Mr. Willis A. Baker, having all votes cast, is duly elected and, in open meeting, was sworn into office by Town Clerk, Beatrice G. Marcotte as prescribed by law.

Town Clerk for Three Years:...Beatrice G. Marcotte....1231

Mrs. Beatrice G. Marcotte, having all votes cast, is duly elected and in open meeting, took the oath of office as prescribed by law.

Trustee of Trust Fund:.....Earl E. Arquette.....1058

Mr. Earl E. Arquette, having all votes cast, is duly elected and in open meeting, was sworn into office by Town Clerk, Beatrice G. Marcotte, as prescribed by law.

Water & Sewer Commission:.....Albert Haberstroh.....842
William Murch.....withdrew

Mr. Albert Haberstroh, having all ballots cast, is duly elected and in open meeting, was sworn into office by Town Clerk, Beatrice G. Marcotte as prescribed by law.

<u>Planning Board for 3 Years</u>	Daniel Brochu.....	528
	Nancy Haberstroh.....	598
	Jack R. Lavoie.....	745

Mrs. Nancy Haberstroh and Mr. Jack R. Lavoie, having the plurality of votes cast, were duly elected and in open meeting, were sworn into office by Town Clerk, Beatrice G. Marcotte, as prescribed by law.

<u>Budget Committee for 1 Year</u> :..	Joseph C. Burley.....	957
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Mr. Joseph C. Burley, having all votes cast, is duly elected and in open meeting, was sworn into office by Town Clerk, Beatrice G. Marcotte.

<u>Budget Committee for 3 Years</u> :.	Peter F. Hague.....	850
	Roy W. Judd.....	834
	Todd W. Trobaugh.....	739

Mr. Peter F. Hague, Mr. Roy W. Judd and Mr. Todd Trobaugh, having the plurality of votes cast, are duly elected and in open meeting, were sworn into office by Town Clerk, Beatrice G. Marcotte, as prescribed by law.

<u>Fire Ward for 3 Years</u> :.....	H. Clifton Cray.....	1100
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Mr. H. Clifton Cray, having all votes cast, is duly elected and in open meeting, was sworn into office by Town Clerk, Beatrice G. Marcotte as prescribed by law.

.....

-MINUTES-

The postponed Town Meeting of 1989 was called to order by the Moderator, Mary S. Fecteau at 8:15 p.m.

The Moderator read the rules governing the Meeting.

Mr. James Kach made a motion that no article be brought up for reconsideration until the entire Warrant has been voted on. This motion was seconded, put to a vote and passed.

ART. 2:- Mr. Kim Sullivan made a motion to accept Article #2 as read. This motion was seconded by Mr. Paul Spidle, a voice vote taken and passed.

ART. 8:- Mr. Kim Sullivan made a motion to consider Article #8 at this time. This motion was seconded by Mrs. Lorraine Rauh. The motion was put to a vote and passed. A motion was made by Mr. Kim Sullivan to accept Article #8 as read and seconded by Mrs. Lorraine Rauh. A motion was made by Mr. Kim Sullivan, seconded by Roger Gauthier to move the question. This was voted on and passed. A ballot vote was taken on Article #8 = YES 531 NO 167
ARTICLE #8 PASSED.

ART. 3: -Mr. Kim Sullivan made a motion to accept this article as read, seconded by Mrs. Lorraine Rauh. Mr. Albert Haberstroh spoke for this article. There was a question and answer period. Mr. Miles Phillips made a motion to read that this article will be assessed to people who use the public water supply and its usage. This motion was seconded, put to a vote and defeated.

Mr. Roger Gauthier made a motion to move the question, seconded, voted on and passed. The article was voted on by ballot and required a 2/3 vote to pass.

433 votes cast = YES 228 NO 205 Art.#3 defeated

ART. 12: - Mr. Kim Sullivan made a motion to take up Article #12 at this time, seconded, voted on and passed. Mr. Sullivan made a motion to accept Article #12 as read, seconded by Mrs. Lorraine Rauh and discussion followed.

Mr. Roger Gauthier made a motion to move the question, seconded by Mr. Thomas Gauthier. Article #12 was voted on by a voice vote and passed.

ART. 13: - Mr. Kim Sullivan made a motion to take up Article #13 at this time, seconded by Mrs. Lorraine Rauh, put to a vote and passed.

Mr. Kim Sullivan made a motion to accept Article #13 as read, seconded by Mr. Paul Spidle. Mr. Roger Gauthier made a motion to move the question, seconded by Mr. Thomas Gauthier, vote taken and passed.

A voice vote was taken on Article #13 as read and passed.

ART. 21: - Mr. Kim Sullivan made a motion to take up Article #21 at this time. Seconded by Mr. Paul Spidle, put to a vote and passed.

Mr. Kim Sullivan made a motion to accept Article #21 as read, seconded by Mr. Paul Spidle. Motion made by Mr. Roger Gauthier, seconded by Mr. Thomas Gauthier to move the question. This motion was put to a vote and passed. A voice vote was taken and Article #21 as read and passed.

ART. 29: - Mr. Kim Sullivan made a motion to take up Article #29 at this time, seconded by Mr. Paul Spidle. A vote taken and passed.

Mr. Kim Sullivan made a motion to accept Article #29 as read, seconded by Mr. Paul Spidle.

Mrs. Eileen Murphy spoke against this article and asked to have it defeated. Mr. Roger Gauthier made a motion to move the question, seconded by Mr. Thomas Gauthier, voted on and passed..

A voice vote taken on Article #29 and it was defeated.

Mr. James Kach made a motion that the current meeting be recessed at the close of the balloting and all subsequent meetings be recessed no later than 11:00 p.m.. This was seconded by Mrs. Eileen Murphy, voted on and was defeated. Mr. Andrew Block made a motion to recess this meeting after the present vote is counted until next Tuesday evening at 7:30 p.m. Seconded, a voice vote taken and this motion passed.

MARCH 28, 1989

The Moderator called the seconded session of the 1989 Annual Town Meeting to order at 7:30 p.m.

The rules governing the Meeting were read by the Moderator.

ART. 4: - Mr. Kim Sullivan made a motion to accept Article #4 as read, seconded by Mr.s Lorraine Rauh. Mr. Jack Lavoie, a member of the Water & Sewer Commission, spoke for this article. Discussion followed. A motion by Mr. Paul MacDonald to move the question, seconded, voted on and passed. A hand vote was taken on Article #4 and passed.

ART. 11: - A motion was made by Mr. Richard Marcotte to take up Article #11 at this time. Seconded, voted on and passed. A motion was made by Mr. Kim Sullivan to accept Article #11 as read, seconded by Mrs. Lorraine Rauh. This article was explained by Mr. Richard Marcotte. A motion was made by Mr. Roger Gauthier and seconded by Mr. Thomas Gauthier to move the question. Voted on and passed.

A hand vote was taken on the motion to accept Article #11 and passed.

ART. 6: - Mr. Kim Sullivan made a motion to take up Article #6 at this time, seconded, voted on a passed. Mr. Kim Sullivan made a motion to accept Article #6 as read, seconded. A motion made by Mr. Kim Sullivan to table Article #6, seconded, voted on and passed to table this article.

ART. 7: - Mr. Kim Sullivan made a motion to accept Article #7 as read, seconded by Mrs. Lorraine Rauh. A motion was made to move the question, seconded, voted on and passed. A vote taken on Article #7:

YES 197 NO 62 Article #7 passed

ART. 9: - Mr. Kim Sullivan made a motion to accept Article #9 as read, seconded by Mrs. Lorraine Rauh. This motion was put to a voice vote and passed.

ART. 10: - Mr. Kim Sullivan made a motion to accept Article #10 as read, seconded by Mrs. Lorraine Rauh. The Selectmen felt this article would be maintenance of the Water & Sewer Commission. Discussion followed. A motion was made to move the question, seconded, voted on and passed. A hand vote taken on Article #10:

YES 100 NO 141 Article #10 was defeated

ART. 14: - Mr. Kim Sullivan made a motion to accept Article #14 as read, but with an amendment, seconded by Mr. Paul Spidle.

Mr. Kim Sullivan made a motion to amend Article #14 to read: "To see if the Town of Epping will vote to raise and appropriate the sum of \$34,000 for the construction of a handicap ramp and entrance to the Town Hall. This amount to be offset by \$17,000 from the C.D.B. Grant funds." This motion was seconded, put to a vote and passed.

A hand vote was then taken on Article #14 as amended and passed.

ART. 15: - Mr. Kim Sullivan made a motion to accept Article #15, seconded by Mr. Paul Spidle, voted on and passed.

ART. 16: - Mr. Kim Sullivan made a motion to accept Article #16 as read, seconded by Mrs. Lorraine Rauh. A motion was made to table Article #17, seconded, voted on and passed Article #17 was tabled.

ART. 18: - Mr. Kim Sullivan made a motion to accept Article #18 as read, seconded by Mr. Paul Spidle, a vote taken and Article #18 passed.

Mr. Kim Sullivan made a motion to recess the Meeting until next Tuesday night (April 4, 1989) at 7:00 p.m. This was seconded, voted on and passed. Meeting recessed.

1989 ANNUAL TOWN MEETING
APRIL 4, 1989

Third third recessed Meeting was called to order by the Moderator at 7:15 p.m.

The rules governing the Meeting were read.

ART. 19: - Mr. Kim Sullivan made a motion to accept this article as read, seconded by Mr. Paul Spidle. Mrs. Marion Nouvertne made a motion to amend the items "Big Brother/Big Sister" to \$1,000 and "Homemakers" to \$3,233. This motion was seconded, the amendment was voted on and was defeated.

A motion was made and seconded to move the question, voted on and passed. A vote was then taken on Mr. Sullivan's original motion and Article #19 was passed.

ART. 20: - Mr. Kim Sullivan made a motion to accept Article #20 as read, seconded by Mr. Peter Contrastano. Discussion - a motion was made by Mr. Thomas Gauthier and seconded to move the question. It was voted on and passed. A voice vote taken on Article #20, as read, and was defeated.

ART. 22: - Mr. Kim Sullivan made a motion to accept Article #22 as read, seconded. A motion was made to table this article, seconded, voted on and the motion was defeated. Mr. Paul MacDonald made a motion to move the question, seconded, voted on and passed. A voice vote taken on the original motion and Article #22 was passed.

ART. 23 - Mr. Kim Sullivan made a motion to accept Article #23 as read, seconded by Mr. Paul Spidle, voted on and passed.

ART. 24: - Mr. Kim Sullivan made a motion to accept Article #24 as read, seconded by Mrs. Lorraine Rauh. A hand vote was taken.

YES 214 NO 121 Article #24 passe.

ART. 25: - Mr. Kim Sullivan made a motion to accept Article #25 as read, seconded by Mrs. Lorraine Rauh. A motion to table Article #25 was made and seconded, put to a vote and Article #25 is tabled.

ART. 26: - The Moderator ruled this article out of order.

ART. 27: - The Moderator ruled this article out of order.

ART. 28: - The Moderator ruled this article out of order.

ART. 30 - Mr. Kim Sullivan made a motion to accept Article #30 as read, seconded by Mr. Paul Spidle. Mrs. Eileen Murphy spoke in favor of this article and Mr. Peter Contrastano also favored this article. The Moderator asked the public to give permission for the representatives present to speak on this project. Mr. John Hixon explained the process and said it would provide a service to the Town.

A motion was made by Mr. Paul MacDonald to move the question. This was seconded, voted on and passed. A voice vote was taken on the original motion and passed.

ART. 31: - Mr. Kim Sullivan made a motion to accept this article as read and seconded by Mrs. Lorraine Rauh. Mr. William Murch spoke for this article. Mr. Paul Spidle made a motion to table Article #31. This was seconded by Mr. Roger Gauthier, a voice vote taken and Article #31 was tabled.

ART. 32: - Mr. Kim Sullivan made a motion to take up the budget at this time. This was seconded by Mr. Paul Spidle, voted on and passed.

Mr. Kim Sullivan made a motion to accept the Town Operating Budget of \$2,022,719. This was seconded by Mrs. Lorraine Rauh, voted on and passed.

Mr. Kim Sullivan made a motion to take Article #3 off the table. This was seconded, voted on and defeated.

Police Chief Dodge made a motion to reconsider Article #22. This was seconded by Mr. Kim Sullivan, voted on and defeated.

All ballot votes were given one hour.

ART. 33: - Ballot vote

ART. 34: - Ballot vote

ART. 35: - Ballot vote

ART. 36: - Ballot vote

ART. 37: - Ballot vote

ART. 38: - Ballot vote

ART. 39: - Ballot vote

ART. 40: - Ballot vote

ART. 41: - Ballot vote

ART. 42: - Ballot vote

ART. 43: - Ballot vote

ART. 44: - Ballot vote

ART. 45: - Ballot vote

ART. 46: - Ballot vote

ART. 47: - Ballot vote

ART. 48: - Ballot vote

ART. 49: - Ballot vote

ART. 50: - Ballot vote

ART. 51: - Ballot vote

ART. 52: - A motion was made to adjourn this 1989
Town Meeting. This motion was seconded, voted on a
passed. Meeting adjourned.

Respectfully submitted:

Beatrice G. Marcotte
Town Clerk
Epping, New Hampshire

SCHEDULE OF TOWN OWNED PROPERTY

<u>DESCRIPTION</u>	<u>ESTIMATED VALUE 1987</u>
TOWN HALL (LAND AND BUILDING).....	430,200
T.H. FURNITURE & EQUIPMENT.....	80,000
LIBRARY (LAND & BUILDING).....	185,500
LIBRARY FURNITURE & EQUIPMENT.....	35,000
POLICE DEPARTMENT EQUIPMENT.....	120,000
FIRE DEPARTMENT (LAND & BUILDING).....	270,000
FIRE DEPARTMENT EQUIPMENT.....	350,000
HIGHWAY DEPARTMENT EQUIPMENT.....	65,000
PARKS, COMMONS & PLAYGROUNDS.....	280,000
WATER FACILITIES.....	120,000
SEWER FACILITIES.....	680,000
SCHOOLS (LAND & BUILDINGS).....	663,000
SCHOOLS EQUIPMENT.....	4,545,500
CONSERVATION LAND.....	900,000
SOLID WASTE TREATMENT FACILITIES.....	430,000
ALL OTHER LAND (14).....	639,000

SUMMARY INVENTORY OF VALUATION

VALUE OF LAND ONLY:

Current Use (7,866.28 Acres).....	\$ 653,561
Residential (7,968.08 Acres).....	102,073,883
Commercial/Industrial (618.43 Acres)	11,478,500
TOTAL LAND VALUE.....	\$ 114,205,944
Tax Exempt & Non-Taxable (324 Acres) (Value-\$5,327,050)	

VALUE OF BUILDINGS ONLY:

Residential.....	\$ 99,575,740
Manufactured Housing.....	11,408,895
Commercial/Industrial.....	5,860,700
TOTAL OF TAXABLE BUILDINGS.....	\$ 116,845,335
Tax Exempt & Non-taxable (Value- \$6,782,700)	

PUBLIC UTILITIES.....	\$ 3,042,000
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VALUATION BEFORE EXEMPTIONS.....	\$ 234,093,279
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Blind Exemptions (3).....	\$ 26,440
Elderly Exemptions (125).....	1,670,000
Special Exemptions (2).....	257,884

TOTAL AMOUNT OF EXEMPTIONS.....	\$ 1,954,324
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NET VALUATION.....	\$ 232,138,955
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ELDERLY EXEMPTION COUNT

65 Individuals at \$10,000 =	\$ 650,000
36 Individuals at \$15,000 =	540,000
24 Individuals at \$20,000 =	480,000

TOTAL.....	\$ 1,670,000
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CURRENT USE REPORT

Total Acres of Farm Land.....	1,003.01
Total Acres of Forest Land.....	3,998.99
Total Acres of Wild Land.....	2,049.78
Total Acres - Recreation	33.591.32

TOTAL CURRENT USE ACRES.....	<u>7,866.24</u>
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EPPING BUDGET COMMITTEE
Annual Report
Year Ending 1989

There is growing concern on the Budget Committee of the Epping resident's ability to meet the ever increasing burden of taxes. The November 1988 tax was \$18.12 per assessed thousand, the November 1989 tax was \$20.94 per assessed thousand reflecting a 16% increase in property taxes. At the close of 1989, 30% of the taxes remained uncollected requiring the Town Treasurer to float a 1.5 million dollar tax anticipation note to cover the projected Town expenses. There were several major factors causing the over all budget increase:

School District Budget increase	\$327,550
Passage of negotiated Teacher Contract	<u>364,463</u>
Sub-Total	692,013
Increase in Town Budget including warrants	<u>39,998</u>
TOTAL	<u>\$732,011</u>

For fiscal year 1990 the Budget Committee requested that all Town Departments and the School District approach the budgets from a zero-base and to not exceed the estimated inflation rate of 4% goal. It is especially a concern in the School District as revenues from the State are expected to decrease by approximately \$100,000.00 for the 1990-1991 school year.

Given a deteriorating economic outlook over the next two years, it is unlikely there will be increased property revenues before the Wheelabrator plant goes on line in the 1992 time frame.

Over the past year, the Board of Selectmen has exercised excellent fiscal restraint in keeping spending in line. Due to the slow down in construction, Epping was able to upgrade several miles of improved road at less cost compared to prior years.

The Epping School District also came in under budget by approximately \$125,000. The efforts of new Superintendent of Schools has led to an improved working relationship between the Budget Committee and the School Board. It is our intent to continue to foster this positive relationship in the future.

We on the Budget Committee are attempting to hold the line on spending. It is expected that with flat or declining revenues and the impact of the second year of the Teacher Contract the taxes will increase to some degree. We feel that our process has been thorough and our recommendations fair to both you the taxpayer and the various Town agencies. However, you have the final choice and are urged to attend and vote at the Town and School District Meetings in March.

Geri Kearns-Chair
Todd Trobough-Vice Chair
Kim Sullivan-Selectmen
Lee Kearns-School Board Rep.
Joseph Burley-Secretary

Nancy Chase
Roy Judd, Jr.
Paul Langdon
Jim McGeough
Dawn Tuminowski
Mark Vallone

STATEMENT OF APPROPRIATIONS

GENERAL GOVERNMENT

Town Officers' Salaries	12,050
Town Officers' Expenses	114,405
Election and Registration Expenses	1,800
General Government Buildings	34,940
Reappraisal of property	2,100
Planning and Zoning	60,812
Legal Expenses	22,000
Advertising and Regional Association	3,048

PUBLIC SAFETY

Police Department	230,724
Fire Department	127,257
Civil Defense	50
Building/Code Enforcement	27,885

HIGHWAYS, STREETS, BRIDGES

Town Maintenance	454,000
Street Lighting	15,225

SANITATION

Solid Waste Disposal	118,650
Garbage Removal	47,985

HEALTH

Health Department	12,450
Ambulances	3,800
Animal Control	100
Human Services	32,011

WELFARE

General Assistance	14,280
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CULTURE AND RECREATION

Library	22,680
Parks and Recreation	16,800
Patriotic Purposes	500
Conservation Commission	400

DEBT SERVICE

Principal of Long-Term Bonds & Notes	67,714
Interest Expenses-Long-Term Bonds & Notes	11,940
Interest Expense-Tax Anticipation Notes	17,000
Bonded Articles	175,000

CAPITAL OUTLAY

Police Cruiser	16,000
Ambulance	60,000
Handicap Access-Town Hall	34,000
Handicap Restrooms-Town Hall	9,000
Library Handicap Plan	2,000

<u>OPERATING TRANSFERS OUT</u>	
<u>PAYMENTS TO CAPITAL RESERVE BONDS:</u>	
Fire Truck Capital Reserve Fund	10,000
Road Department Capital Reserve Fund	10,000

<u>MISCELLANEOUS</u>	
Municipal Water Department	41,999
Municipal Sewer	145,158
Insurance	48,050
Automobile Registrations	8,500
Federal Revenue Sharing	406

TOTAL APPROPRIATIONS.....	\$ 2,052,719
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ESTIMATED REVENUES

<u>TAXES</u>	
Yield Taxes	5,000
Interest and Penalties on Taxes	38,996
Land Use Change Tax	71,000

<u>INTERGOVERNMENTAL REVENUES-STATE</u>	
Shared Revenue - Block Grant	57,565
Highway Block Grant	69,885
Railroad Tax	388
State Aid Water-Pollution Project	22,997
Reimb. State-Federal Forest Land	87
Reimb. Energy Grant	2,000
Reimb. Radar Grant	2,800
Reimb. Recreation Grant	17,000

<u>LICENSES AND PERMITS</u>	
Motor Vehicle Permit Fees	330,000
Dog Licenses	1,000
Business Licenses,Permits and Filing Fees	27,000
Cable Franchise Fee	6,377

<u>CHARGES FOR SERVICE</u>	
Income From Departments	105,000
Rent of Town Property	6,000
Misc. Income	2,100

<u>MISCELLANEOUS REVENUES</u>	
Interest on Deposits	45,000
Insurance Refund	8,605
Fire Department Donation	20,000

<u>OTHER FINANCING SOURCES</u>	
Proceeds of Bonds and Long-Term Notes	175,000
Income from Water and Sewer Departments	187,157

TOTAL REVENUES AND CREDITS.....	\$ 1,287,492
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ESTIMATED REVENUES

<u>TAXES</u>	
Yield Taxes	5,000
Interest and Penalties on Taxes	38,996
Land Use Change Tax	71,000

<u>INTERGOVERNMENTAL REVENUES-STATE</u>	
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TOTAL REVENUES AND CREDITS	1,287,492
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TAX RATE COMPUTATION

Total Town Appropriations	+	2,052,719
Total Revenues and Credits	-	1,287,492
Net Town Appropriations	=	765,299
Net School Tax Assessment	+	3,947,469
County Tax Assessment	+	189,662
Total of Town, School and County	+	4,902,483
DEDUCT - Total		
Business Profits Tax Reimbursement	-	108,216
ADD War Service Credits	+	18,100
ADD Overlay	+	48,748
Property Taxes To Be Raised	=	4,860,990

MUNICIPAL TAX BREAKDOWN

	<u>1988</u>	<u>1989</u>
TOWN.....\$	2.20	3.48
COUNTY.....	.55	.79
SCHOOL.....	<u>15.37</u>	<u>16.67</u>
	\$ 18.12	20.94

DETAILED STATEMENT OF PAYMENTS

TOWN OFFICERS' SALARIES \$ 12,050

SELECTMEN	6,200
TREASURER	1,700
TAX COLLECTOR	1,500
TOWN CLERK	1,500
HUMAN SERVICE DIRECTOR	1,000
TRUSTEES OF TRUST FUNDS	150

* TOWN OFFICERS' EXPENSES \$118,820

SALARIES	78,516
DUES & FEES	8,814
BENEFITS	10,582
OPERATING EXPENSES	10,619
SERVICES	8,989
MISCELLANEOUS	1,300

* MUNICIPAL BUILDINGS \$ 27,407

<u>TOWN HALL</u>	
FUEL	4,814
ELECTRICITY	3,160
TELEPHONES	3,974
CUSTODIAL SERVICES	4,666
EQUIPMENT	386
SERVICES	6,012
SUPPLIES	958
MISCELLANEOUS	75
<u>WATSON ACADEMY</u>	
FUEL	2,442
MAINTENANCE	920

HUMAN SERVICES \$ 30,728

EXETER AREA VISITING NURSE ASSOC.	5,051
LAMPREY HEALTH CARE CENTER	3,200
SEACOAST REGIONAL MENTAL HEALTH	2,000
ROCKINGHAM COUNTY ACTION PROGRAM	7,114
CHILD & FAMILY SERVICES	4,750
BIG BROTHER/BIG SISTER PROGRAM	3,233
SEACOAST HOSPICE	1,630
AREA HOMEMAKERS	1,000
SAFE PLACE	500
WOMEN'S RESOURCES	750
R. McFARLAND CHILDREN CENTER	1,500

ELECTION AND REGISTRATION \$ 5,191

MODERATOR	310
SUPERVISORS OF CHECKLIST	600
BALLOT CLERKS	505
SERVICES	1,086
SUPPLIES	2,357
MISCELLANEOUS	333

* DISCOUNTS, REFUNDS & ABATED		\$ 96,903
PROPERTY TAXES		44,108
INTEREST & COSTS		14,628
REFUNDS		33,946
OTHER		4,220
* PUBLIC ASSISTANCE		\$ 18,292
RENT		13,550
FUEL		659
FOOD		1,422
ELECTRICITY		2,397
MEDICAL		181
MISCELLANEOUS		83
WASTE DISPOSAL		\$110,031
LAMPREY REGIONAL COOPERATIVE		110,031
REAPPRAISAL		\$ 5,146
ASSESSMENT PICK-UPS		5,146
* POLICE DEPARTMENT		\$276,255
SALARIES		158,916
BENEFITS		38,479
TRAINING		1,260
TELEPHONE		1,155
SUPPLIES		5,468
EQUIPMENT		10,859
MAINTENANCE		1,627
VEH. MAINTENANCE		19,148
MISCELLANEOUS		39,343
ANIMAL CONTROL		\$ 3,039
SALARIES		1,382
SUPPLIES		138
DUES & SERVICES		761
MISCELLANEOUS		1,382
LIBRARY		\$ 22,586
LIBRARY TRUSTEES		22,586
* RECREATION DEPARTMENT		\$ 20,106
SALARIES		6,957
SERVICES		1,348
SUPPLIES		1,564
EQUIPMENT		242
TRANSPORTATION		7,995
YOUTH GROUP		2,000

* FIRE DEPARTMENT	\$130,568
SALARIES	72,657
BENEFITS	6,274
TELEPHONE	2,083
ELECTRICITY	2,404
FUEL	4,642
EQUIPMENT	21,342
VEH. FUEL	3,152
SUPPLIES & DUES	3,785
TRAINING	2,572
BLDG. MAINTENANCE	2,742
SERVICES	269
INSURANCE	8,646

* CODE ENFORCEMENT	\$ 32,096
SALARY	24,090
DUES	538
SUPPLIES	916
BENEFITS	5,466
MISCELLANEOUS	1,086

PATRIOTICE PURPOSES	\$ 500
AMERICAN LEGION POST # 51	500

CONSERVATION COMMISSION	\$ 400
CONSERVATION COMMISSION	400

INSURANCE	\$ 54,374
NHMA	54,374

MOTOR VEHICLE FEES	\$ 9,318
TOWN CLERK	9,318

* HIGHWAY DEPARTMENT	\$408,081
SAND	6,209
SALT	20,387
CONTRACTED SERVICES	82,679
MATERIALS	62,519
EQUIPMENT	3,648
MAINTENANCE	14,247
RECONSTRUCTION	214,164
MISCELLANEOUS	4,228

STREET LIGHTING	\$ 15,723
PSNH	15,723

HEALTH DEPARTMENT	\$ 2,552
SALARIES	4,964
SUPPLIES	2,469
EQUIPMENT	2,834
TRAINING	2,469
MISCELLANEOUS	570

* PLANNING BOARD	\$ 65,273
CLERICAL SERVICES	18,733
EQUIP.& SUP.	33,911
LEGAL EXP.	4,307
TELEPHONE	2,946
DUES & FEES	767
BENEFITS	553
MISCELLANEOUS	2,543
	1,513

* RESOURCE RECOVERY CENTER	\$ 44,981
LABOR	14,547
EQUIPMENT MAINTENANCE	5,977
ELECTRICITY	140
SERVICES	16,825
RENT/LEASE	5,027
MISCELLANEOUS	2,465

ANNUAL TAX SALE	\$587,554
TOWN OF EPPING & OTHERS	587,554

PLANNING SERVICES	\$ 3,326
ROCKINGHAM REGIONAL PLANNING COMMISSION	3,326

VITAL STATISTICS	\$ 102
TAX COLLECTOR	102

* SEWER DEPARTMENT	\$ 31,554
SALARIES	23,449
INSURANCE	4,979
MISCELLANEOUS	3,126

* WATER DEPARTMENT	\$ 17,978
SALARIES	13,655
INSURANCE	774

COUNTY TAXES	\$189,662
ROCKINGHAM COUNTY TREASURER	189,662

SCHOOL TAXES	\$3,707,620
1988-1989 SCHOOL YEAR	1,617,620
1989-1990 SCHOOL YEAR	2,090,000

LONG TERM INDEBTEDNESS	\$ 46,000
CONN. NAT'L BANK & TRUST	46,000

* TAX ANTICIPATION NOTES	\$1,500,000
FLEET BANK	1,500,000

INTEREST	\$ 39,489
LONG TERM NOTES AND LOANS	18,205
SHORT TERM NOTES AND LOANS	21,284

* Departments that receive revenue

TOWN OF EPPING, NH
LONG TERM DEBT ACCOUNT GROUP
STATEMENT OF ANNUAL MATURITIES
FOR YEAR ENDED DECEMBER 31, 1989

YEAR ENDED	SEWER PRINC.	5% INT.	SEWER PRINC.	7.18 INT.	GEN.OBL. PRINC.	6.75 INT.	TOTAL PRINC.	INT.
12-31-90	6,000	1,500	20,000	8,840	35,000	21,937	61,000	30,792
12-31-91	6,000	1,200	20,000	7,480	35,000	19,575	61,000	28,255
12-31-92	6,000	900	20,000	6,060	35,000	17,213	61,000	24,173
12-31-93	6,000	600	20,000	4,600	35,000	14,850	61,000	20,050
12-31-94	6,000	300	20,000	3,100	35,000	12,488	61,000	15,888
12-31-95			20,000	1,560	30,000	10,125	50,000	11,685
12-31-96					30,000	8,160	30,000	8,160
12-31-97					30,000	6,120	30,000	6,120
12-31-98					30,000	4,080	30,000	4,080
12-31-99					30,000	2,040	30,000	2,040
TOTALS	30,000	4,500	120,000	31,640	325,000	116,588	475,000	151,243

NEW HAMPSHIRE MUNICIPAL BOND BANK

1989 SERIES A BONDS - NON-GUARANTEED ISSUE

TOWN OF EPPING, NEW HAMPSHIRE

PERIOD	DATE	PRINCIPAL OUTSTANDING	MUNI BOND PRINCIPAL	COUPON	INTEREST	TOTAL DEBT SERVICE	FISCAL DEBT SERVICE
1	15-Jan-90			6.75%	11,059.85	11,059.85	
2	15-Jul-90	325,000.00	35,000.00	6.75%	10,998.75	45,998.75	57,058.00
3	15-Jan-91			6.75%	9,817.50	9,817.50	
4	15-Jul-91	290,000.00	35,000.00	6.75%	9,817.50	44,817.50	54,635.00
5	15-Jan-92			6.75%	8,636.25	8,636.25	
6	15-Jul-92	255,000.00	35,000.00	6.75%	8,636.25	43,636.25	52,272.50
7	15-Jan-93			6.75%	7,455.00	7,455.00	
8	15-Jul-93	220,000.00	35,000.00	6.75%	7,455.00	42,455.00	49,910.00
9	15-Jan-94			6.75%	6,273.75	6,273.75	
10	15-Jul-94	185,000.00	35,000.00	6.75%	6,273.75	41,273.75	47,547.50
11	15-Jan-95			6.75%	5,092.50	5,092.50	
12	15-Jul-95	150,000.00	30,000.00	6.75%	5,092.50	35,092.50	40,185.00
13	15-Jan-96			6.80%	4,080.00	4,080.00	
14	15-Jul-96	120,000.00	30,000.00	6.80%	4,080.00	34,080.00	38,160.00
15	15-Jan-97			6.80%	3,060.00	3,060.00	
16	15-Jul-97	90,000.00	30,000.00	6.80%	3,060.00	33,060.00	36,120.00
17	15-Jan-98			6.80%	2,040.00	2,040.00	
18	15-Jul-98	60,000.00	30,000.00	6.80%	2,040.00	32,040.00	34,080.00
19	15-Jan-99			6.80%	1,020.00	1,020.00	
20	15-Jul-99	30,000.00	30,000.00	6.80%	1,020.00	31,020.00	32,040.00
T O T A L S		325,000.00			117,008.60	442,008.60	442,008.60



REPORT OF THE EPPING POLICE DEPARTMENT

The Epping Police Department logged 1212 calls for service in 1989 which reflects an 18% increase over the same period last year. The Department also covered 10% more motor vehicle accidents (166), which resulted in 41 injuries. Fortunately there was no loss of life on our highways this year!

There were a record number of summons or arrests made in 1989. 1655 persons were either arrested on criminal charges or charged with motor vehicle violations. Included in this figure is 100 DWI arrests, a figure which represents a 30% increase over 1988. Through the New Hampshire Highway Safety Agency, the Department applied for and received federal grant money to fund 52 DWI patrols at no cost to the Town. The patrols were successful and Epping was recognized as being one of the Towns that excelled in DWI detection and apprehension. With additional grant money this year it is hoped we can continue to fund these patrols in an effort to increase the safety on our highways.

The "Officer Phil" program is continuing this year with the appearance of "Inspector K-9". Grades Readiness through Fourth Grade enjoy this program which promotes safety while riding and waiting for the bus, walking to and from school and other important safety aspects.

This year the Department had requested to increase its staff by adding a patrolman and investigator. However, due to budget constraints our request could not be met. Because of the increase in activity the Department will be looking to increase personnel in 1991. I will be looking for the support of the Town on this important issue and will address questions that any resident might have regarding our need.

Finally, a reminder that our office is open Monday through Friday from 8:00 a.m. to 4:00 p.m. and we can be reached 24 hours a day by calling 679-5122 or 679-2225.

Respectfully Submitted,

Gregory C. Dodge, Chief
Epping Police Department

EPPING FIRE DEPARTMENT
ANNUAL REPORT
1989

1989 was the busiest year ever for the Epping Fire Department, answering one hundred and sixty-one calls for fires or related emergency calls. The Fire Department was thankful to be able to put two new pieces of equipment into service, a 1989 Mack Tanker and a 1989 Ambulance. Once again, I thank you for your support.

I want to tell you what the two full-time Firefighter/E.M.T.'s, Mike Murdo and Kevin Zukas, do for the Town. Their first concerns are the ambulance and fire calls. When they are not doing that, they are making sure that all equipment is in working order and is tested everyday. They maintain both ambulances and the seven fire trucks and keep them ready at all times. These two full-timers also have to maintain the two fire stations. They must check and inspect all the equipment. They use the ambulance when doing home inspections to be available for any emergency calls while away from the station. By law, responding ambulances must have two qualified people, therefore; two people are on site at all inspections. Daily paperwork is also required. They held a fire prevention program at the school this year. Their duty hours are from 7:00 a.m. until 4:00 p.m., this is when most of the volunteers are not in Town and are unable to answer calls. If you need any information or have any questions, or need assistance, please feel free to call us.

PLEASE REMEMBER to have your chimneys cleaned regularly and inspect your chimneys and wood stoves frequently. I thank the members and all the families for their support and continued cooperation. Without everyone's continued effort, the volunteer fire department wouldn't survive.

Richard Marcotte - Fire Chief

EPPING AMBULANCE REPORT

It was also a busy year for the Epping Ambulance. We answered three hundred and sixty-three calls which is an increase of one hundred and thirty-six over 1988. We received our new ambulance in May and thank the Town for it's support toward this accomplishment. Five of Epping's E.M.T.'s finished their E.M.T. 1st Level Course providing a higher level of care to the Town. Our volunteer staff increased by five new people in December as a result of a AFA class run by one of our fulltime firefighter/E.M.T.s.

Once again, we thank the Townspeople for their support and generous donations, as well as the volunteers and their families for the time that goes into making Epping a better place to live and work.

Karen Sott - Secretary

HARVEY-MITCHELL MEMORIAL LIBRARY
ANNUAL REPORT
1989

The Library had a very good year with over 9,500 items being circulated and over 3,600 people using the library for a variety of purposes. We added 754 items to our collection, which brings us up to 13,210 books and audio and video tapes. Many of the items added this year came from the generous book donations of scores of supportive library patrons.

The Lydia Ladd Room was again used heavily this year. Groups which used the room were a large number of Town committees, McGuffy Day School graduation ceremonies, the Ladies of the Grange, and the Rockingham Nurses Association. The room was also used for a number of lectures and the tutor-student groups from Exeter Adult Education.

In cooperation with the Epping Elementary School we ran a highly successful Summer Reading Program. Children reading more than ten books were rewarded with free Big Macs and Chicken McNugget coupons generously provided by the Epping McDonald's. A party was held at the end of the Summer and a drawing was held for a bicycle and a radio.

With the assumption that Epping Summers were going to get hotter rather than cooler, the library purchased two large air conditioning units from Sears. These units were skillfully installed by Jim Carr. Another renovation was the repairs done to the front step by Neil Spear.

The Library conducted it's most successful book sale ever this year. Again, the sale was held on the same day as the All Hallows Antique Show and Sale. With scores of people attending the show, many came over to buy books and view art done by Students of the elementary school in the "We Are The Keepers Art Show" held in the Library and Antique Show.

We could not have had such a good year without the help of our gallant crew which included Betty Claxton, Linda Kerry and Rose Carr. Thank you for your support.

Duane E. Shaffer, Director

PLANNING BOARD
Annual Report
1989

In November 1989, at a Special Town Meeting, Epping voters approved new ordinances which divide the Town into eight zones, a milestone which Epping Planning Boards have steadfastly pursued for over ten years. This was accomplished largely through the efforts of Selectmen's Representative to the Planning Board, Lorraine Rauh and our Code Enforcement Officer, Ron Loiselle. These new ordinances will protect residential property values and provide appropriate space for the development of commercial development of commercial and industrial interests.

At the 1990 Annual March Town Meeting, this Board will ask you to vote for a new Residential Cluster Ordinance, to amend the description of the Aquifer Protection District Ordinance to include aquifers heretofore unknown, and to adopt a Waste Matter Disposal and Storage Ordinance. There will also be an article on the ballot by Citizen Petition to amend the title and uses of the new Residential/Commercial Zone to Rural Residential which we do not recommend.

In 1989, this Board met sixty-four times, during which we held ninety Public Hearings, twenty-two Workshops and forty-five Preliminary Consultations. Eleven Site Plans and fifty-nine lots for subdivision were approved. Our Planner, Leigh Komornick, held well over two hundred interviews.

A TRC (Technical Review Committee) has been established which includes the Selectmen's Administrative Assistant, our Planner, the Code Enforcement Officer and the Highway Superintendent to review all applications prior to presentation to us. This is designed to speed the approval process and ease the work load of Board Members.

Our Chairman, Ron Laurent resigned in September due to business commitments. Fortunately, Bob Goodrich agreed to fill this post for the remainder of Ron's term.

Members attended the annual Law Lectures at Phillips Exeter Academy in the Fall. Representatives on the Rockingham Planning Commission for Epping are Nancy Haberstroh and Madelyn Perry.

We thank our fellow citizens for their support in the voting booth over the past three years. We hope our efforts in your behalf will continue to earn your approval.

Epping Planning Board

Robert Goodrich, Chair.	Lorraine Rauh, Sel. Rep.
Linda Harding, Vice. Chair.	David Richards, Alternate
Nancy Haberstroh, Sec.	Dan Brochu, Alternate
Jack Lavoie, Treas.	Ron Loiselle, Code Enf.Off.

ANNUAL REPORT OF THE CODE ENFORCEMENT OFFICER

During the year of 1989, the Code Enforcement Officer, Building Inspector and Health Officer was responsible for the following.

BUILDING INSPECTOR'S REPORT

<u>Building Permits Issued:</u>	Residential.....	40 Permits
<u>Total Revenues-\$17,037</u>	Commercial.....	5 Permits
	Multi Family.....	1 Permit
	Duplex.....	3 Permits
	Miscellaneous.....	62 Permits
	<u>Total Permits Issued.....</u>	<u>111</u>

<u>Electrical Permits Issued:</u>	(Total).....	128 Permits
<u>Total Revenues-\$ 8,530</u>		

<u>Plumbing Permits Issued:</u>	(Total).....	51 Permits
<u>Total Revenues-\$ 5,528</u>		

TOTAL INSPECTIONS....417

HEALTH OFFICER'S REPORT

Health Inspections.....	16
Health Complaints.....	12
Test Pit & Perc Tests.....	10
Leach Field Inspections.....	15

CODE ENFORCEMENT OFFICER'S REPORT

Failed Systems.....	7
Drainage Problems.....	1
Permit Violations.....	14
Site Plan Violations.....	3
Contaminated Streams.....	2
Contaminated Soils.....	1
Right-Of-Way Violations.....	1
Wetlands Violations.....	4
Dual Use Violations.....	8
Erosion of Embankment.....	1
Hazardous Cliff Conditions.....	1
Illegal Excavation.....	2
Illegal Usage.....	2

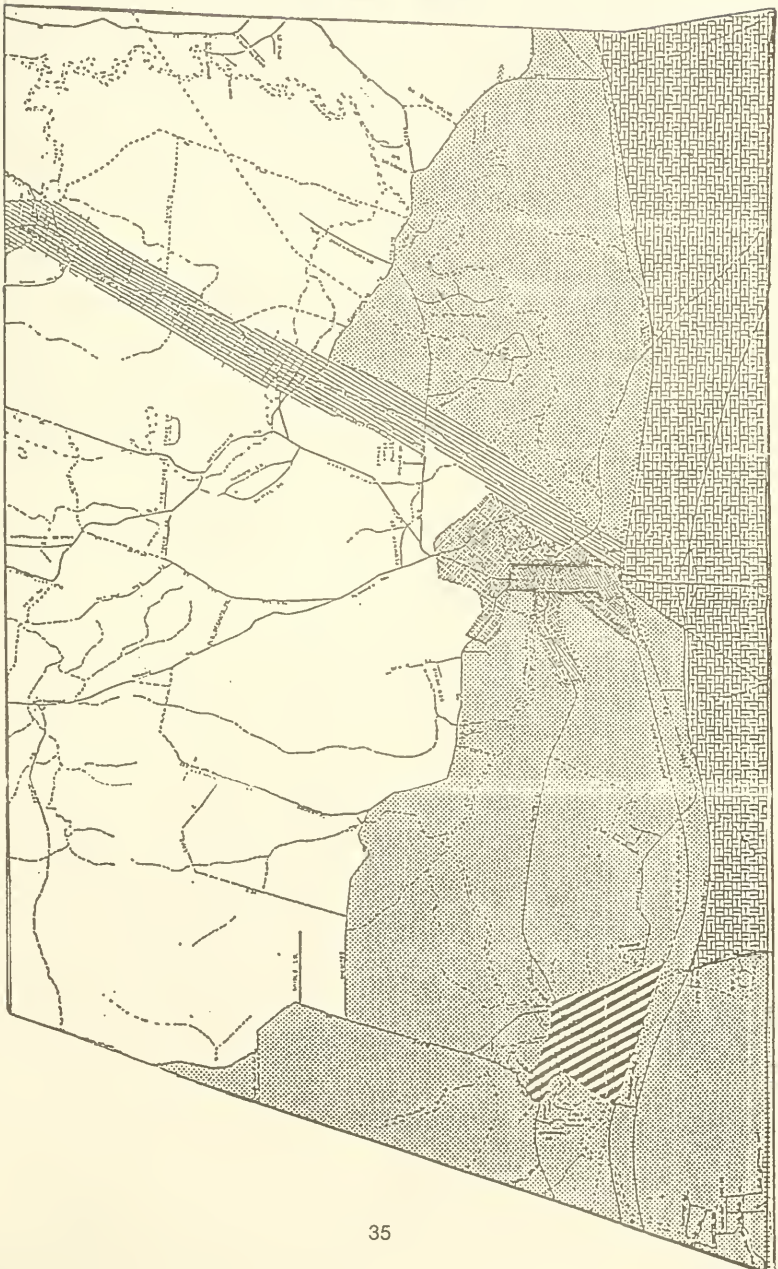
TOTAL VIOLATIONS 47

I would like to thank the Townspeople for their continuing co-operation and support throughout the year. If I can be of help to anyone, please call 679-1202.

Ronald Loiselle
Code Enforcement Officer

EPPING

- RESIDENTIAL COMMERCIAL DISTRICT
- HIGH DENSITY DISTRICT
- INDUSTRIAL COMMERCIAL DISTRICT
- HIGHWAY COMMERCIAL DISTRICT
- RESIDENTIAL DISTRICT
- WEST EPPING BUSINESS DISTRICT
- CENTRAL BUSINESS DISTRICT
- RURAL RESIDENTIAL DISTRICT



NOT TO SCALE -

REPORT OF THE CONSERVATION COMMISSION

The Epping Conservation Commission meets on the second and fourth Thursday of every month in the Harvey Mitchell Memorial Library.

The Commission continues to address wetlands impact, management of public lands, and groundwater and surface water protection concerns. The Commission members have also been involved in various community affairs.

We are still working on the Town's first piece of owner retained land, and it should soon be resolved.

Wetlands Dredge and Fill applications continue to occupy the majority of the Commission's time.

In 1990, we will finish mapping the prime wetlands for the Town.

The Commission, as it has done for many years, sponsored an essay contest for the Eighth Grade and the winner this year, was Ms. Jessica Myers who went to the Conservation Camp.

The 12th Annual Canoe Race, on the Lamprey River, was held this year. The Recreation Commission and Conservation Commission, worked together on this event and shared the profits which help to fund small projects.

Our new appointed members this year are Paul Langdon and Roy Judd. I'm sure they will both be an asset to the Commission. We also take this opportunity to thank Peter Contrastano for all he has done for the Conservation Commission.

Chairman:
Renald Cote

WATER & SEWER COMMISSION 1989 REPORT

Water System: Well #4, the rock well drilled near the old well #2, continued to provide good potable water and with the limited output of the temporary pump was able to supply all our needs during the year. The installation of the permanent pump voted at the Town Meeting has been delayed due to procurement difficulties, however, the new pipes and the meter pit are in place and the protective building, a new flow meter, and the large pump will be installed early in 1990.

While investigating the continued bad taste and tendency of the water to cause brown deposits in dishwashers, samples taken from the walls of the distribution mains showed the cause to be a coating of iron and manganese which was deposited during the last days of the use of wells #1 and 2. This coating tends to flake off so a system was installed to add one part per million of zinc orthophosphate to cover this coating and prevent the flaking. The odor problem was corrected by shutting down well #4 and dosing it with chlorine. After sitting for 24 hours, the water with the high chlorine was pumped to waste until tests showed an acceptable chlorine level. This combination has been successful.

Further activity along the line of improving water quality included a program of hydrant flushing, made possible by hydrant replacements, a thorough cleaning of the inside of the water tank, and the installation of new 8" mains in Mill and Pike Streets.

Sewer system: At the treatment plant the aeration system was improved to permit more frequent cleaning, which will reduce electrical power costs, and a new building was constructed having a large laboratory area and a two-bay garage and storage area. Equipment that was stored outside can now be protected and maintained indoors. The large lab is big enough to handle all testing that will be needed with any future plant expansion. These items were paid for from the balance of federal/state funds provided for the major plant upgrade of 1987.

A request to increase the discharge of treated plant effluent into the Lamprey River was filed in the fall of 1988. No response has been received so far in spite of numerous calls to both the State and the EPA. Efforts will continue to try and get some positive results so the town can offer good water and sewer capacity to encourage prospective industrial park occupants, so essential to the creation of a broader tax base.

It is planned to install two submersible pumps in the present lift station and a new control panel in a weatherproof cabinet at the emergency generator. This combination will permit the continued operation of the lift station whether flooded or not, thereby removing an expensive maintenance and insurance problem.

These are the accomplishments for 1989. In 1990 it is planned to pave the road to the waste water treatment plant, continue the search for a clean and adequate water source, and install new mains that will close the loops in Elm, High, and Cate Streets and also in St. Laurent Street prior to the proposed paving projects. Favorable action at Town Meeting will be required to find the water and to install the new mains.

We thank you for your support to this end and remind you that your thoughts and comments are always welcome.

Mary Fecteau

Jack Lavoie

Albert Haberstroh, Chmn.

REPORT OF
THE
INDUSTRIAL DEVELOPMENT COMMITTEE

Everyone on the Committee worked very hard leading up to the March, 1989 Town Meeting, first analyzing and then promoting, the Wheelabrator Refuge to Energy Plant.

Once the Town voted seventy-five percent in favor of this project, many of the committee continued in aiding Wheelabrator gain local approval.

We also have kept the pressure on Wheelabrator to develop the other half of their parcel into an Industrial Park. Wheelabrator is scheduled to submit subdivision plans to the Town by this April or May.

Now that the Town has shown that we are sincere in working with Industry, Industry is again looking at Epping.

Thank you.
Robert Goodrich

EPPING HISTORIC DISTRICT COMMISSION
Annual Report
Year Ending 1989

In March of 1979, the Epping Historic District Commission was established to provide rules or regulations for the care, upkeep, change or demolition of buildings in the Historic District. In keeping with this responsibility, the goals of the Historic District Commission would be to "foster civic beauty", promote the use of the District for the education, pleasure and welfare of the residents of Epping", and "safeguard those areas of Epping that reflect our cultural, social, economic, political and architectural history".

The current Historic District runs outward from the intersection of Pleasant and Main Streets, north to Academy Street, south to the Main Street/St. Laurent Street Junction, east to Route 125, and west on Pleasant Street up to and including the Ludwin Proulx property.

We start our report with this general background information because the Historic District Commission, once vibrant and active, ceased meeting and virtually disappeared over the past several years. Unfortunately, most residents of Epping are unaware that the Town has a Historic District, or a commission empowered by State standards and the Town's Historic District Ordinance to promote this valuable resource.

Partly as a result of inquiries from concerned citizens, the Historic District Commission was reorganized and revitalized this past year. New commissioners were appointed, and officers elected. The "New" Historic District Commission meets monthly, and has spent the year reviewing the original ordinance, learning about the role of a Historic District Commission in a community, reviewing several building permits and projects, and, in general, outlining it's goals.

In the future, we hope to regain the status of a reorganized and valuable resource for the Town. Epping has a rich and varied history, and contains many historically valuable buildings. The Historic District Commission will protect and promote this history. We plan to complete an inventory of the existing historical structures and sites in Epping, and hope to play a role in the preparation for the 250th anniversary of Epping which takes place in 1991.

Optimistic and ready, the Epping Historic Commission looks forward to playing it's part in carrying Epping's past into the future.

Geri Kearns, Chair
Mark Kucera, Vice Chair
Debby McConnell, Secretary

Don Gordon
Nancy Haberstroh, Planning Bd
Paul Spidle, Selectman

EPPING HISTORICAL SOCIETY
Annual Report
Year Ending 1989

We in the Epping Historical Society are pleased to be included in the Town's Annual Report the the first time this year. It is particularly fitting as the Historical Society in 1990 will be coordinating the upcoming celebration of Epping's 250th birthday in 1991.

Over the past year the Historical Society has sponsored a Humanities Lecture Series which featured and variety of guest speakers ranging in topics from the small New England Town in literature and Epping's involvement in the Civil War to the lives of women at the manufacturing mills during the 19th century. We have attempted to involve the school via visits to the Historical Society Building, donations of historical reference books and invitations to our lecture series. Although there is a nominal membership for mailings, all meetings are open to the Public at no charge.

We are very proud of the Cemetery Preservation Committee, a subcommittee of the Historical Society formed in 1985. This group came together to repair the damage caused by the vandalism that occurred at the West Epping Cemetery and has continued to gather strength and support throughout the state. We have worked toward and passed protective legislation for all cemeteries to establish trust funds for perpetual care and provided information to families throughout the United States on their ancestors.

Through fund raising, in particular, the All Hallows Antique Show and generous donations from all over the country, the Cemetery Preservation Committee was able to establish the Epping Historical Society Trust in 1989. This fund will be managed by the Trustees of the Trust Funds and will be used for the preservation and care of our old and abandoned cemeteries in Epping.

We in the Epping Historical Society endeavor to reach out into the community to inform and preserve Epping's rich history and act as caretakers of our heritage.

Amogene Kimball-Past Pres.	Madelyn Williamson-CPC Chair
Marion Nouvertne-Past Pres.	Virginia LaPierre-Treasurer
Geri Kearns-President	Debi Bennis-Secretary
Richard Sanborn-Vice Pres.	

EPPING RECREATION
ANNUAL REPORT
1989

Approximately 140 children entering first through sixth grades participated in the 1989 season of the Epping Summer Recreation Program. Due to the increased enrollment, a third bus from Berry's Transportation was added for trips.

The students and staff enjoyed such trips as The Flume and Tramway at Franconia Notch in the White Mountain region, White Lake State Park in West Ossipee, Happy Wheels Roller Skating Rink, Canobie Lake Park, Wallis Sands, Pawtuckaway State Park, bowling and movies.

For the third year the recreation program offered swim lessons at Dover Pool. We're very proud of those students who achieved the next level and encourage those who didn't to try again and keep practicing their skills.

Some eventful days were had by all. Everyone looked forward to Tuesdays and Mrs. Pellitier's arts and crafts lessons. Tuesdays were also library days. Approximately fifty students participated in a summer reading program at the Harvey Mitchell Memorial Library. Thank you goes out to the Library Trustees and Duane Schaffer for allowing us to make "flea market day" was as successful as ever, and this year we had a jump-rope-a-thon instead of a walk-a-thon. The playground days were rather hot days, but thanks to Mrs. Hunt's water hose we had those under control! On our final day we held awards. Everyone was remembered for something special that happened over the course of the six week program.

All in all, there were a lot of memories and friendships made. I'd like to take this opportunity to thank my staff and the parents for their support.

Holly A. Downing, Director
Epping Summer Recreation

Report of the Trust Funds of the Town of Epping on December 31, 1889

Report of the Trust Funds of the Town of Springfield, Mass.											Page 1 of 4
YEAR	NAME OF TRUST FUND	USE	HOW INVESTED	PRINCIPAL			INCOME			END BAL	
				BEG BAL	NEW FUNDS	SALE GAINS	END BAL	BEG BAL	INCOME		EXP.
1898	Lovell J. Brock	CBL	Common Trust #1	100.00			100.00	232.14	28.25		260.39
1899	George W. Plumer	CPC	"	700.00			700.00	1168.95	158.96	71.25	1256.66
1902	Eli. & Gard. Jones	CBL	"	100.00			100.00	137.37	21.82		159.19
1903	Mary S. Burnham	CBL	"	50.00			50.00	98.03	13.31		111.34
1904	Rufus H. Smith	Poor	"	2206.86			2206.86	264.47	266.81		531.28
1905	Hannah Durgin	Tomb	"	100.00			100.00	224.89	27.82		252.71
1906	Lydia W. Ladd	CCC	"	1000.00			1000.00	522.71	158.67	50.00	631.38
1908	Horace W. Langley	CBL	"	500.00			500.00	1472.55	160.28		1632.83
1908	Mary E. Burnham	CBL	"	100.00			100.00	231.74	28.25		259.99
1913	Wm. A. Cudworth	CBL	"	50.00			50.00	99.15	13.31		112.46
1913	J. C. Bennett	CBL	"	75.00			75.00	167.75	20.91		188.66
1914	Annie M. Pike	CBL	"	75.00			75.00	168.66	20.91		189.57
1915	Walter Little	CBL	"	75.00			75.00	167.75	20.91		188.66
1916	Celia Stevens	CBL	"	100.00			100.00	28.16	12.09		40.25
1917	Abbie T. Spaulding	CBL	"	150.00			150.00	60.32	18.14		78.46
1918	Eliz. A. Edgerly	CBL	"	50.00			50.00	99.22	13.31		112.53
1918	Fogg Fund	StCh	"	100.00			100.00	63.47	12.09		75.56
1918	Harriet A. True	CBL	"	100.00			100.00	239.94	28.86		268.80
1919	Mary A. Jones	CBL	"	50.00			50.00	99.15	13.31		112.46
1920	Albert L. Norris	CBL	"	50.00			50.00	20.06	6.05		26.11
1920	James A. Corning	CBL	"	100.00			100.00	236.00	28.69		264.69
1920	Rebecca J. Foss	CBL	"	100.00			100.00	232.31	28.34		260.65
	Sheet Totals			5931.86			5931.86	6034.79	1101.06	121.25	7014.60

Report of the Trust Funds of the Town of Epping on December 31, 1989

YEAR	NAME OF TRUST FUND	USE	HOW INVESTED	PRINCIPAL			INCOME		Page 2 of 4
				BEG BAL	NEW FUNDS	SALE GAINS	END BAL	BEG BAL	
1922	Hosea B. Burnham	S&L	Common Trust #1	5000.00			5000.00	599.20	604.51
1923	Emma Clarage	CBL	"	100.00			100.00	232.91	28.34
1923	Sarah F. Wright	CBL	"	100.00			100.00	232.91	28.34
1923	Bessie A. Miles	CBL	"	100.00			100.00	232.92	28.34
1926	Carrie E. Norris	CBL	"	100.00			100.00	140.37	22.38
1926	Carrie E. Norris	CBL	"	100.00			100.00	235.25	28.51
1926	Fred H. Johnson	CBL	"	100.00			100.00	230.74	28.25
1926	Linda Tarbox	CBL	"	100.00			100.00	231.74	28.25
1926	Asa Robie	CBL	"	200.00			200.00	585.40	64.63
1926	Caleb & Mary French	Book	"	11510.61			11510.61	379.44	1391.65
1927	Isabell Bartlett	CBL	"	100.00			100.00	231.76	28.25
1928	John O. Edgerly	CBL	"	100.00			100.00	181.53	25.40
1929	James A. Johnson	CBL	"	200.00			200.00	530.16	60.48
1929	Jacob H. Tilton	CBL	"	100.00			100.00	233.11	28.43
1929	Frank A. Miles	CBL	"	50.00			50.00	99.04	13.31
1929	Levi Thompson	CBL	"	100.00			100.00	231.75	28.25
1930	Lizzie Rundlett	CBL	"	100.00			100.00	241.28	29.03
1932	Daniel Cate	CBL	"	100.00			100.00	231.15	28.25
1933	George Hopkinson	CBL	"	100.00			100.00	231.15	28.25
1933	Mary E. P. Sanborn	Poor	"	6273.11			6273.11	751.77	758.43
1934	Mary E. P. Sanborn	CBL	"	200.00			200.00	579.41	64.11
1934	Almon L. True	CBL	"	100.00			100.00	236.01	28.69
	Sheet Total			24933.72			24933.72	6879.00	3374.08
								1713.64	8539.44

Report of the Trust Funds of the Town of Epping on December 31, 1989

YEAR	NAME OF TRUST FUND	USE	HOW INVESTED	PRINCIPAL			INCOME			Page 3 of 4
				BEG BAL	NEW FUNDS	SALE GAINS	END BAL	BEG BAL	INCOME	
935	Sarah P. Prescott	CBL	Common Trust #1	225.00			225.00	127.30	27.20	154.50
940	Alfred Trask Blake	CBL	"	125.00			125.00	54.79	15.11	69.90
941	Hatti Chase	CBL	"	100.00			100.00	231.93	28.34	260.27
943	George B. True	CTC	"	100.00			100.00	224.06	28.51	252.57
943	Joseph A. Edgerly	CBL	"	200.00			200.00	382.54	49.68	432.22
943	Marcus M. Taylor	CBL	"	200.00			200.00	558.90	62.73	621.63
943	Frank B. Blaisdell	CBL	"	100.00			100.00	242.37	29.12	271.49
945	Matthew J. Harvey	CBL	"	100.00			100.00	264.92	30.67	295.59
946	Charles E. Gear	CBL	"	500.00			500.00	1655.93	174.71	1830.64
946	Milton J. Bly	CBL	"	100.00			100.00	241.37	29.12	270.49
47	Cyrus Sanborn	CBL	"	200.00			200.00	528.60	60.48	589.08
50	Abbie M. Norris	CBL	"	200.00			200.00	533.46	60.83	594.29
51	I, M & C Purington	CBL	"	200.00			200.00	514.94	59.44	574.38
52	Elizabeth Beales	CBL	"	200.00			200.00	560.04	62.73	622.77
52	Myra Stevens Green	CBL	"	100.00			100.00	46.63	12.09	58.72
52	George E. Beede	CBL	"	300.00			300.00	875.76	100.84	976.60
54	William Feldsend	CBL	"	100.00			100.00	233.66	28.51	262.17
58	Frank Willard	CBL	"	300.00			300.00	841.85	93.92	935.77
60	Wiggin Fund	CWC	"	200.00			200.00	203.34	24.18	197.52
60	Blanche Purington	CBL	"	300.00			300.00	800.82	90.90	891.72
68	John J. Tilton	CBL	"	100.00			100.00	219.68	27.48	247.16
374	Georgia Chase	FamC	"	66.87			66.87	126.13	17.94	144.07
Sheet Totals				4016.87			4016.87	9469.02	1114.53	30.00
										10553.55

Report of the Trust Funds of the Town of Epping on December 31, 1989

YEAR	NAME OF TRUST FUND	USE	HOW INVESTED	PRINCIPAL			INCOME			Page 4 of 4 END BAL
				BEG BAL	NEW FUNDS	SALE GAINS	END BAL	BEG BAL	INCOME	
976	John, Minnie Warren	CBL	Common Trust #1	400.00			400.00	749.34	97.45	846.79
976	Mathew Harvey	CBL	"	100.00			100.00	183.12	24.80	207.92
982	Central Cemetery	CCC	"	3500.00			3500.00	2034.52	545.02	1969.54
983	Miriam Jackson Park	Park	"	1000.00			1000.00	749.66	155.47	761.13
983	Fred Johnson	CBL	"	100.00			100.00	74.23	16.76	90.99
	Sheet Totals			5100.00			5100.00	3790.87	839.51	3876.38
	Sheet #1 Totals			5931.86			5931.86	6034.79	1101.06	7014.60
	Sheet #2 Totals			24933.72			24933.72	6879.00	3374.08	8539.44
	Sheet #3 Totals			4016.87			4016.87	9469.02	1114.53	10553.55
	Sheet #4 Totals			5100.00			5100.00	3790.87	839.51	3876.38
	Common Trust #1 Totals			39982.45			39982.45	26173.68	6429.18	29983.97
988	Ladd Family Fund	CCem	Savings	800.00			800.00	11.81	44.15	55.96
988	Epping Police Dept.	CRF	1st S&L CD	10000.00			10000.00	455.00	516.39	971.39
988	Epping Fire Dep't.	CRF	"	10000.00			10000.00	455.00	516.39	971.39
988	Epping Highway Dept	CRF	"	10000.00			10000.00	455.00	516.39	971.39
989	Epping Fire Dep't.	CRF	"		10000.00		10000.00			
989	Epping Highway Dept	CRF	"		10000.00		10000.00			
989	E. H. S. Cem. Fund	CCem	"		3000.00		3000.00			
	GRAND TOTALS			70782.45	23000.00		93782.45	27550.49	8022.50	32954.10

Report of The Common Trust Fund Investments of the City or Town of Epping on December 31, 1989

HOW INVESTED Description of Investment	PRINCIPAL			INCOME				
	Beginning Balance	Purchase	Sales	Ending Balance	Beginning Balance	Income for Year	Expenditure for Year	Ending Balance
PRIN. INVESTED: Comm.Trust #1								
Fidelity Acc't. #5268461	9997.98			9997.98	128.29	1617.32	1745.61	0.00
NHSB Cert. 003-017-310473	11710.77		11710.77	0.00		1243.86	1243.86	0.00
NHSB Cert. 003-015-970395	0.00	11710.77		11710.77		245.49	245.49	0.00
NHSB Cert. 003-016-927576	4500.00			4500.00		333.54	333.54	0.00
USB Cert. 06-35-000159	6042.87			6042.87		574.96	574.96	0.00
1st S&L Cert. 01-45-000011	7730.83			7730.83		690.48	690.48	0.00
TOTAL PRIN. INVESTED	39982.45	11710.77	11710.77	39982.45	128.29	4705.65	4833.94	0.00
ACCUMULATED INCOME INVESTED:								
NHSB Cert. 003-016-927576	399.59			399.59	0.00	29.61	29.61	0.00
USB Cert. 06-35-000159	425.11			425.11	0.00	40.44	40.44	0.00
1st S&L Cert. 01-45-000011	4769.17			4769.17	0.00	425.95	425.95	0.00
1st S&L Cert. 01-42-000049	12862.66			12862.66	0.00	1099.22	1099.22	0.00
TOTAL INCOME INVESTED	18456.53			18456.53	0.00	1595.22	1595.22	0.00
TOTALS	58438.98	11710.77	11710.77	58438.98	128.29	6300.87	6429.16	0.00

NOTE: NHSB = New Hampshire Savings Bank
 USB = United Savings Bank (now Dartmouth Bank)
 1st S&L = First Federal Savings & Loan, Exeter

ANNUAL REPORTS

OF THE

EPPING SCHOOL DISTRICT

FOR THE FISCAL YEAR

JULY 1, 1988 TO JUNE 30, 1989

OFFICERS OF THE EPPING SCHOOL DISTRICT
1989-1990

Jennifer Yergeau	Term Expires 1990
Ronald Altman	Term Expires 1990
Judith Leavis, Chairperson	Term Expires 1991
Joseph Foley	Term Expires 1992
Lee Kearns	Term Expires 1992

SUPERINTENDENT OF SCHOOLS

Robert W. Retchless

ASSISTANT SUPERINTENDENT OF SCHOOLS

Candace F. Brown

ADMINISTRATORS

Andre' Goyer, Principal Grades 1 - 5
Dr. Victor Petzy, Principal Grades 6 - 12

TREASURER

Harold Bowles

MODERATOR

Harold LaPierre

CLERK

Dorothy Hall

SUPERINTENDENT OF SCHOOL'S REPORT

Please allow me to start this report by introducing myself to the communities of Chester, Epping and Fremont. My roots are from rural New York where I attended public school and the State University system. I was an Industrial Arts instructor in public schools in New York State for seven years and moved to Northfield, Vermont in 1972 to assume my first administrative position as a Chairman of the prevocation department. In 1979, I was appointed Assistant Principal at Northfield Jr./Sr. High School in Proctor, Vermont; a position I held until becoming Assistant Superintendent of Schools for School Administrative Unit #44 at Farmington, NH in 1987.

One of the first tasks upon my arrival at SAU #14 was the selection of an Assistant Superintendent. We were fortunate to have recruited Dr. Candace Brown of Cornish, ME. Dr. Brown comes with a strong academic background, as well as extensive experience as a practitioner. Dr. Brown has been a classroom teacher, specialist, special education teacher, assistant principal and principal. The administrative personnel in SAU #14 have accomplished the following:

- SAU Staff Development Master Plan.
- Staff Development accountability forms.
- Acquisition of federal funds.
- Verification of special education bills.
- Reorganized the accounting system and budget process.
- Revised the Special Education Administrator's Job Description.
- Developed a Special Education Aides' Evaluation Form.
- Settled the teacher's contract in Epping.
- Organized the Fact Finding Report for Fremont.
- Provided support for negotiations in Chester and Epping.
- Formulated plans for the SAU procedural manual.
- Formulated plans for a recruitment brochure.
- Professionalized the appearance of the office.
- Written personnel letters.

The administrative personnel in SAU #14 have established the following meetings:

- Bimonthly with individual member district administrators.
- Monthly with all Chapter I personnel.
- Monthly with all administrative personnel.
- Monthly with both special education administrators.

Robert W. Retches
Superintendent of Schools

SCHOOL ADMINISTRATIVE REPORT

Pride is a growing phenomenon at our school. Energized by State Championships in girls and boys basketball, our students got involved in a variety of positive productive activities. The middle school student council netted over four thousand dollars in its annual magazine drive; our high school student council enhanced the learning environment by painting classroom doors and drawing murals; the National Honor Society doubled its previous membership and ran a successful Food for the Poor Project.

Seven excellent faculty members joined our staff this year. We were saddened by the tragic death of a valued teacher, Karen Bickford, in November, 1989. Peer Outreach distinguished itself in working with middle school students during the grieving period following Mrs. Bickford's death. A scholarship fund was set up in her memory. Our faculty members continued to hone their skills in science/math training and workshops on the instructional process. Successful school programs included another outstanding science fair and the Student Support Committee's annual health awareness month.

Student achievement improved with increases in SAT and CAT scores. Epping students held their own on regional writing and history tests with winners and finalists in essay and oratorical contests.

A new attendance policy stressed the importance of being in school and led to a dramatic increase in attendance to well above the state average.

Next year's budget, if adopted will help us achieve the goal of providing a safe, secure, and attractive school environment. Plans for the next year include the piloting of a health education course and written curriculum in every subject area.

As we continue to strive for excellence, the community support for effort such as those described above is greatly appreciated.

Victor J. Petzy, Jr. Ph.D.
Principal

THE EPPING ELEMENTARY SCHOOL REPORT

Many positive changes have taken place in our Elementary School during this past year.

The grounds of our school have seen much improvement. Thanks to Mrs. Ginny LaPierre's efforts, we now have a flag pole. Many shrubs and trees have been planted thanks to the generosity of many of Epping's citizens. The children and staff wish to thank Mr. Tom Walsh for his tireless efforts in organizing the playground committee and making our playground and playfield a reality.

Our staff has seen change during the past year. A warm welcome to Mrs. Barbara Lashely-Guidance Counselor; Mrs. Cindy Nickerson, Miss Brenda George, Miss Hatti Ferns, Miss Kim Thistle, Miss Kris Topham, Miss Amy McLaughlin, Mrs. Schlachman-Teachers; Miss Ann Lavoie-Nurse; Mrs. Sharon Dyer and Mrs. Laurie Carvino-Teacher's Aides; Mr. Ben Bilodeau-Custodian. Welcome back from a years leave of absence to Mrs. Carol Vatcher.

Another new member of our staff is Mrs. Joyce Corbin, our Reading/Language Arts Coordinator. She has been incorporating our new language arts/reading curriculum. In conjunction with this program and our Student Support Committee, our entire school spent a week in the fall learning about Native Americans. Plans are currently in place to designate a week in late winter to celebrate International Week.

Our School was the recipient of several drug education grants written by our Drug Education Coordinator, Ms. Johanna Steven. These funds have been used to incorporate the "Here's Looking at Your 2000" drug education program, the Peer Counselor Program, and many other drug education activities.

Our Parent Teacher Organization has been active in starting an after school daycare program (S.A.F.E.), had a spectacular Halloween Party for the children and a successful craft fair. Many parents volunteer in the classroom and with our nutritious snack program.

Continued activities in our school include February's "I Love to Read Month", our school play, "It's a Small World", Odyssey of the Mind, Staff Support Committee and Student Support Committee, and the Book Fair. We are to have a new math program in place this Fall.

Our staff worked very hard this past Fall entering our school in the National School Recognition Program. We are proud of our school, and feel that it is deserving of recognition.

Respectfully submitted,
Andre G. Goyer, Principal

MINUTES OF EPPING SCHOOL DISTRICT
ANNUAL MEETING
March 9, 1989

The Meeting was called to order at 7:50 p.m.

The Moderator read the Warrant and then proceeded to Article 1.

ARTICLE 1 was read: To see if the District will vote to raise and appropriate the sum of \$199,596 as a deficit appropriation for the July 1988 through June 1989 fiscal year, such sum representing additional costs attributable to the collective bargaining agreement between the Epping School Board and the Epping Education Association; said appropriation to be funded in part from an anticipated surplus in the 1988-1989 fiscal year, and the remainder by taxes.

There was discussion about how there could be surplus funds available for this article when another article is requesting funds to make up the deficit. Mr. Eaves explained that there would be some unanticipated income available which could be applied to this article if so voted. Subsequent discussion concerned the amounts of individual raises. It was explained that this amounted to about a 10.1% raise. There was a petition for a ballot vote on the article.

The ballots were cast and the article failed on a vote of:

Yes 131

No 215

Article 2 was read: To hear the reports of agents, auditors and comm. or officers and pass any vote relating there to.

The article was approved without discussion.

Article 3 was read: To see if the District will vote, under the provisions of RSA 198:20-b, to authorize the School Board to apply for, accept and expend without further authorization from the School District Meeting, money from any source that becomes available during the 1989-1990 school fiscal year.

Discussion on the article resulted in the school's attorney explaining that it was needed to authorize the expenditure of this money.

The article was approved by voice.

Article 4 was read: To see if the District will vote to raise and appropriate the sum of \$180,977. to fund the cost items relating to teachers salaries and benefits for the 1989-1990 fiscal year, such sum representing additional costs attributed to the latest collective bargaining agreement entered into by the Epping School Board and the Epping Education Association. A motion was made to table the article but the moderator ruled the motion out of order since there was a motion on the floor.

Mrs. Phelps spoke as the leader of the Epping Teachers Association and stated that it was essential that this

be passed and that if it wasn't, the teachers would engage in a "work to the rule" campaign and would therefore do only what they were required to do.

There was other discussion of the amount of individual raises and of the need to have competitive salaries. There was also discussion on the tax impact.

There was a request for a ballot vote.

The article failed on a ballot vote.

Yes 158

No 189

Article 5 was read: To see if the District will vote to raise and appropriate the sum of \$4,191,118. for the support of schools, for the payment of salaries for the School District officials and agents, and for the payment of statutory obligations of the district.

There was an explanation of the budget by Ron Nickerson and discussion of costs of special education. He explained that the consequences of the budget not being passed were that we could not afford our own high school or that thirteen teachers would have to be cut and that programs would have to be eliminated.

There was request for a ballot vote:

The article failed on a ballot vote:

Yes 152

No 169 A motion to recess until Saturday, March 18th at 2:00 was made. A vote on the motion carried:

Yes 151

No 146

The meeting was recessed at 11:30 p.m.

CONTINUATION OF THE MEETING

Saturday, March 18, 1989

The meeting was called to order by the moderator at 2:30.

The Moderator read the rules of the meeting.

There was a motion to reconsider Article 1.

A hand count indicated:

Yes 247

No 265

The result was challenged and the moderator declared that the issue would be decided by a ballot vote. The article failed by a vote of:

Yes 258

No 320

The Moderator then read Article 6:

To see whether the District will vote to raise and appropriate the sum of \$30,000 to replace a 10,000 gallon oil tank at Epping Middle/High School as required by law.

After limited discussion the article passed on a voice vote.

The Moderator then read Article 7:

To see whether the District will vote to raise and appropriate the sum of \$46,200. for repairs and modifications to the bleachers, lighting systems, outside doors, and heating controls at Epping Middle/High School.

A motion was made by the School Board to amend the article by changing the amount to \$20,000 and deleting the words "to the bleachers, lighting systems, outside doors, and". The amendment was approved on a voice vote. The amended article was passed on a subsequent voice vote.

The Moderator then read Article 8:

To see if the District will vote to raise and appropriate the sum of \$14,000. to carry out modifications and repairs to the site of the Epping Elementary, Middle/High School

A motion was made to table. The motion carried by voice and the article was tabled.

The Moderator then read Article 9:

To see if the District will vote to raise and appropriate the sum of \$144,853. as a deficit appropriation for the July 1988 through June 1989 fiscal year to provide for unanticipated special education expenses; \$37,626. of this appropriation to be funded from sweepstakes revenue in that amount distributed by the Department of Education under the provisions of 1988 New Hampshire Laws, Chapter 278, and the balance of said appropriation to be raised by taxes.

The article was then amended by the School Board to reduce the amount to \$117,822.

There was some discussion on the circumstances of the Special Education over expenditure. The amendment carried on a voice vote. The amended article passed on a voice vote.

The Moderator then read Article 10:

On petition of ten or more voters: To see whether the Epping School District Meeting will vote to raise and appropriate the sum of \$25,000. to construct the playground on the site of the Epping Elementary School Building.

An amendment was made to change the amount to \$44,000. After some discussion the amendment was voted on and failed. The original article then passed on a voice vote.

There was a motion to reconsider Article 5. Reconsideration passed on a voice vote.

The article read as above with the same amount considered before (\$4,191,178). After some discussion as to the need for a budget and the impact of further cuts the article was voted by ballot.

The budget of \$4,191,178 passed with the following vote:

Yes 314

No 206

There was a motion to adjourn.

The motion failed.

The Moderator then read Article 11: On petition of ten or more voters:

1. Be it enacted that an audit be made of the books of the Epping School District, the audit to be done by an outside firm, the firm to be selected by Town Officials.

2. Appropriation: The sum of \$2,000. more or less, is hereby appropriated and shall only be used for the purpose stated.

3. Effective Date: The audit to be commenced at the end of the current school fiscal year. There was a motion to table. The motion passed and the article was tabled.

There was a motion to reconsider Article 1.

The motion failed on a voice vote.

There was a motion to reconsider Article 4.

The motion failed on a voice vote.

The Moderator then read Article 12:

On petition of ten or more voters: To request that the Town of Epping raise and appropriate a sum not to exceed \$9,000. to fund an independent audit of the Epping School District for the school year 1987/1988. This audit will review administrative practices of the school district and recommend improvements if necessary. The budget committee will be chartered to select an auditing firm based on a sealed bid procedure.

There was a motion to replace "Town of Epping" with the "Epping School District". This amendment was approved on a voice vote.

After some general discussion the article passed on voice vote.

There was a motion to reconsider Article 1.

The motion failed on a hand vote.

Yes 207

No 264

There was a motion to adjourn which passed on a voice vote. The meeting was adjourned at 6:15.

The results of the District Election were:

For SCHOOL BOARD Member (2)

Joseph Foley 1002

Leroy Kearns 758

For MODERATOR

Mary Fecteau 646 recounted: 646

Harold LaPierre 650 recounted: 648

For TREASURER

Harold Bowles 1058

For SCHOOL DISTRICT CLERK

Dorothy Hall (write-in) 10

Respectfully submitted

Joseph Foley

Epping School District Clerk

MINUTES OF EPPING SPECIAL SCHOOL DISTRICT MEETING
OCTOBER 21, 1989

The Special School District Meeting held at the Howard Allen Gymnasium, Epping Middle/High School on October 21, was called to order at 2:15 p.m. by Moderator Harold LaPierre.

The Moderator first introduced School Board members Judith Leavis, Jennifer Vergeau, Joseph Foley, Leroy Kearns, and Ronald Altman and Superintendent Robert Retchless, Attorney Robert Leslie and School District Clerk Dorothy Hall.

The Moderator then read the Official Emergency Decree for the Special School District Meeting issued by Presiding Justice Douglas R. Gray, Rockingham Superior Court dated September 25, 1989 and the Warrant for the meeting, dated September September 28, 1989, signed by Board members Leavis, Kearns, Vergeau and Foley.

A twelve point "Rules of Procedure for Epping School District" was read by the Moderator and was favorably accepted by the meeting.

A signed petition requesting a ballot vote on the Articles up for discussion was presented by G. Kearns and accepted by the Moderator.

Article 1 was read: To see if the District will vote to raise and appropriate the sum of \$157,110 to fund a retroactive increase in salaries and benefits, such sum representing additional costs attributable to the collective bargaining agreement entered into by the Epping School Board and the Epping Education Association, said appropriation to be funded from surplus revenues from the fiscal year ended June 30, 1989.

Chairman Judith Leavis made a motion to accept Article 1, and Jennifer Vergeau seconded the motion.

Chairman Leavis began discussion by recounting the history of salary negotiations for the two-year contract agreed to by the Board of EEA in December, 1988 which was rejected by voters at the March 9, 1989 School District Meeting. A fact-finder was hired in May, and both sides agreed to return to the December, 1988 agreement. The fact-finder decision was rendered in August, and both the School Board and the Epping Education Association agreed to the terms of the fact-finder. Voters were informed that one-third of the teaching staff left before the beginning of the new school year, 1989-90. and while qualified replacements were hired, much continuity was lost and curriculum development was stalled. Chairman Leavis urged support for Article 1.

The meeting then permitted Superintendent Robert Retchless the opportunity to present detailed information re: 1988-1989 and the 1989-1990 Salary Agreement and the tax monies estimated to fund these proposed increases. A four page informational report was distributed to all voters. Superintendent Retchless also reviewed key points of the fact finders report.

TOWN OF EPPING
1990
WARRANT AND BUDGET

THE STATE OF NEW HAMPSHIRE

THE POLLS WILL BE OPEN FROM 9:00 A.M. TO 8:00 P.M.

To the Inhabitants of the Town of Epping in the County of Rockingham in said State, qualified to vote in Town Affairs:

You are hereby notified to meet at the Epping Town Hall in said Epping on Tuesday, the thirteenth day of March, next at nine of the clock in the forenoon, to act upon the following subjects:

ARTICLE 1. To choose all necessary Town Officers for the year ensuing.

ARTICLE 2. To see if the Town will vote to raise and appropriate the sum of \$500,000 for the purpose of construction and reconstruction of various Town roads as determined by the Town's Road Plan and the Board of Selectmen. Also, to authorize the issuance of serial notes or bonds in an amount not to exceed \$500,000 under and in compliance with the State of New Hampshire law. To authorize the Selectmen to determine the time and place of payment and rate of interest on serial notes or bonds and to take whatever action as may be necessary to the issuance thereof. Said period of such notes or bonds not to exceed five (5) years. (If approved, the operating budget of the Highway Department is to be reduced by \$250,000.)

Submitted by Selectmen
Recommended by Budget Committee

ARTICLE 3. To see if the Town will vote to raise and appropriate \$147,000 for the expansion of the Harvey Mitchell Memorial Library necessary to meet State Standards (including handicap requirements) and meet growth requirements. Also, to authorize the issuance of serial notes or bonds in an amount not to exceed \$147,000 under

and in compliance with the State of New Hampshire law. To authorize the Selectmen to determine the time and place of payment and rate of interest on serial notes or bonds and to take whatever action as may be necessary to the issuance thereof. Said period of such notes or bonds not to exceed ten (10) years. (If approved Article #19 will be tabled)

Submitted by Selectmen
Recommended by Budget Committee

ARTICLE 4. To see if the Town will vote to raise and appropriate the sum of \$100,000 for the exploration, development and connection of well(s). Also, to authorize the issuance of serial notes or bonds in an amount not to exceed \$100,000 under and in compliance with the State of New Hampshire law. To authorize the Selectmen to determine the time and place of payment and rate of interest on said notes or bonds and to take whatever action as may be necessary to the issuance thereof. Said period of such notes or bonds not to exceed ten (10) years.

Submitted by Water & Sewer Commission
Not Recommended by Budget Committee

ARTICLE 5. To see if the Town will vote to raise and appropriate the sum of \$100,000 for the installation and looping of water mains on Cate Street, Elm Street, High Street and St Laurent Street. Also to authorize the issuance of serial notes or bonds in an amount not to exceed \$100,000 under and in compliance with the State of New Hampshire law. To authorize the Selectmen to determine the time and place of payment and rate of interest on serial notes or bonds and to take whatever action as may be necessary to the issuance thereof. Said period of such notes or bonds not to exceed ten (10) years.

Submitted by Water & Sewer Commission
Not Recommended by Budget Committee

ARTICLE 6. To act on the reports of the Selectmen, and such other Town officers, boards, committees and all commissions who are required by law to make such reports.

ARTICLE 7. To see if the Town will authorize the Selectmen to borrow in anticipation of taxes.

ARTICLE 8. To see if the Town will authorize the Selectmen to administer, sell or otherwise dispose of any real estate acquired by tax title or otherwise, by public auction or other legal means and providing that if such property is to be sold, then the same shall be advertised sixty (60) days in advance of sale and again forty-five (45) days in advance of sale with notice thereof being posted at three public places (Town Hall, Library and Post Office) and area newspapers.

ARTICLE 9. To see if the Town will authorize the Selectmen to apply for, receive and expend federal grants which may become available during the course of the year and also to accept and expend money from any other governmental unit or private source to be used for purposes which the Town may legally appropriate money provided: (1) that such grants and other monies do not require the expenditures of other Town funds (2) that a public hearing shall be held by the Selectmen prior to the receipt and expenditure of such grants and monies, and (3) that such items shall be exempt from all provisions of RSA 32 relative to limitation and expenditure of Town monies, all as provided by RSA 31:95-b.

ARTICLE 10. The Town of Epping, New Hampshire designates and proclaims April 22, 1990 as Earth Day 1990, and sets aside that day for public activities promoting preservation of the global environment and launching the "Decade of the Environment."

Submitted by Petition

ARTICLE 11. To see if the Town will vote to raise and appropriate the sum of \$2,000 (two thousand dollars) for the purchase of equipment and uniforms for the Epping Youth Athletic Association.

Submitted by Petition

Recommended by Budget Committee

ARTICLE 12. To see if the Town will vote to raise and appropriate the sum of \$15,000 to fund the initial design for proper closure of the Dumps located on Old Hedding Road.

Submitted by Selectmen
Recommended by Budget Committee

ARTICLE 13. To see if the Town of Epping will vote to raise and appropriate the sum of \$8,000 for the clearing, stumping, grading and seeding of the new Town Cemetery on Mill Road.

Submitted by Selectmen
Recommended by Budget Committee

ARTICLE 14. To see if the Town will authorize the money received by the Epping Fire and Ambulance Association be deposited in a capital reserve fund established for the specific purpose to offset future building and equipment needs of the Epping Fire & Ambulance Departments.

Submitted by Selectmen

ARTICLE 15. To see if the Town will vote to establish a Capital Reserve Fund as noted in RSA 35:1 with all funds to be used for the purpose of offsetting future building and equipment needs of the Fire & Ambulance Departments.

Submitted by Selectmen

ARTICLE 16. To see if the Town will vote to raise and appropriate the sum of \$28,000 to repair the existing tanker fire truck.

Submitted by Selectmen
Recommended by Budget Committee

ARTICLE 17. To see if the Town will raise and appropriate the sum of \$5,000 for the purpose of completing

an engineering study and site evaluation to document the feasibility and to prepare plans for the addition to and rehabilitation of the existing Main Street Fire Station.

Submitted by Petition
Not Recommended by Budget Committee

ARTICLE 18. To see if the Town will vote to amend the Race Track Ordinances as adopted in the Town Meeting of 1971. (Complete copies of the Ordinances are available at the Office of the Selectmen and Library)

Submitted by Selectmen

ARTICLE 19. To see if the Town of Epping will vote to raise and appropriate the sum of \$16,500 to purchase a new police cruiser.

Submitted by Selectmen
Recommended by Budget Committee

ARTICLE 20. To see if the Town of Epping will vote to raise and appropriate the sum of \$10,000.00 for the purpose of purchasing 16 Glock model #17 pistols, extra magazines and related leather gear and to train the Town's Police officers in its use and care.

Submitted by Petition
Not Recommended by Budget Committee

ARTICLE 21. To see if the Town of Epping will vote to raise and appropriate the sum of \$25,000.00 to create and fund a sixth full-time position on the Town of Epping Police Department, to include salary and benefits.

Submitted by Petition
Not Recommended by Budget Committee

ARTICLE 22. To see if the Town will authorize an additional fee between \$2.00 and \$5.00 for all registra-

tions. These funds to be strictly for the disposal/reclamation of automobile/truck waste (tires, batteries, oil, etc.) and deposited in a special account according to RSA 261:153 V and RSA 149-M: 13-a.

Submitted by Selectmen

ARTICLE 23. To see if the Town of Epping will vote to raise and appropriate the sum of \$17,200 for building improvements such as handicap ramp, bathroom, lighting, storm windows, carpeting, copier and new exterior doors for the Harvey Mitchell Memorial Library.

Submitted by Selectmen
Recommended by Budget Committee

ARTICLE 24. To see if the Town of Epping will vote to raise and appropriate the following sums of money to help defray the costs to the various human service agencies that serve the Town of Epping:

<u>AGENCY</u>	<u>1989 BUDGET</u>	<u>1990 REQUEST</u>	<u>BUDCOM RECOMMEND</u>
A Safe Place	500	600	600
Brother/Big Sister	3233	5000	3233
E.A. Visit Nurse	6734	7187	6800
Community Action	7114	10105	10105
Lamprey Health Center	3200	3400	3400
Richi McFarland Child Center	1500	2000	Tabled
Rock. Child & Family Center	4750	5000	4800
Seacoast Hospice	1230	1480	1480
Seacoast Mental Health	2000	2000	2000
Women's Resource Center	750	1200	1000
Rock. Cty Dietitian Pro.	----	2775	2775
Totals	32011	40747	36193

Submitted by Selectmen

ARTICLE 25. To see if the Town will vote to support the Retired Senior Volunteer Program by allocating \$300.00 to help defray some of the expenses for the fiscal year 1990-1991.

Submitted by Petition
Recommended by Budget Committee

ARTICLE 26. To see if the Town of Epping will vote to raise and appropriate the sum of \$2,500.00 for the purpose of helping to defray the cost of services provided to the Town of Epping and its residents by the Area Homemaker Home Health Aide Service, Inc.

Submitted by Petition
\$1500 Recommended by Budget Committee

ARTICLE 27. Are you in favor of the adoption of Amendment No. 1 as proposed by Citizens Petition as follows:

A Citizens' Petition to amend the title of the Residential-Commercial Zone, Article II, Section 2.0., to be Rural-Residential and said zone (Article II Sections 2.0) to be in accordance with the rules and regulations set forth in Article II Sections 7.2, 7.3, 7.4, 7.5, 7.6, 7.7, 7.8 and 7.9. (Ballot Vote)

Submitted by Petition
Not recommended by Planning Board

ARTICLE 28. Are you in favor of the adoption of Amendment No. 2 as proposed by the Planning Board for the Town of Epping Ordinances as follows:

Amendments to the Aquifer Protection District ordinance to amend the Aquifer Protection District map show the description of the Districts and Map based on information from a recent report from the U.S. Geological Survey. This map changes the boundaries of two aquifers in the southwestern quadrant of the Town and will add three in other areas. Regulations remain the same except 13.3.8., to amend the definition of Non-Conforming Uses or Structures and 13.6.1., Non-Conforming Uses. (Ballot Vote)

Recommended by the Planning Board

ARTICLE 29. Are you in favor of the adoption of Amendment No. 3 as proposed by the Planning Board for the Town of Epping Ordinances as follows:

The adoption of a Residential Cluster Development Ordinance which utilizes more efficient methods of developing land. It provides an opportunity to creatively preserve open space and at the same time preserving the open rural appearance of the community. The objective is to allow lots smaller than those specified within the

Zoning ordinance, providing the land saved is devoted to permanent open space and the number of lots remain essentially the same as in a conventional development. (Ballot Vote)

Recommended by the Planning Board

ARTICLE 30. Are you in favor of the adoption of Amendment No. 4 as proposed by the Planning Board for the Town of Epping Ordinances as follows:

The adoption of the Waste Matter Disposal and Storage Ordinance is to protect the public health and safety, the health of living organisms and the environment from the effects of improper, inadequate or unsound management of waste matter. The purpose is to prevent erosion from depositing, storing, or permitting the storage of any waste matter in any structure or on any land within the Town of Epping without approval and authorization from the residents of Epping through a majority ballot vote. The approval of any Waste facility will be governed by local, State and Federal agencies. (Ballot Vote)

Recommended by the Planning Board

ARTICLE 31. "Shall we adopt the optional adjusted elderly exemptions from property tax? The optional exemptions, based on assessed value, for qualified taxpayers shall be as follows: for a person 65 years of age up to 75 years, \$40,000; for a person 75 years of age up to 80 years, \$50,000; for a person 80 years of age or older, \$60,000. To qualify, the person must have been a New Hampshire resident for at least 5 years; own the real estate individually or jointly, or if the real estate is owned by his spouse, they must have been married for at least 5 years. In addition, the taxpayer must have a net income of less than \$10,000 or, if married, a combined net income of less than \$12,000; and own net assets of not more than \$50,000 excluding the value of the person's residence?" (Ballot Vote)

Submitted by Petition

ARTICLE 32. "Shall we adopt the provisions of RSA 72:28 V and VI for an optional veterans' exemption and an expanded qualifying war service for veterans seeking the exemption? The optional veterans' exemption is \$100, rather than \$50.?" (Ballot Vote)

Submitted by Petition

ARTICLE 33. To see if the Town of Epping will vote to adopt the provisions of RSA 72:351 and IV for an optional veterans' exemption and an expanded qualifying war service for veterans seeking the exemption. The optional veterans' exemption is \$1,400.00 rather than \$700.00. (Ballot Vote)

Submitted by Petition

ARTICLE 34. To see if the Town of Epping will vote to raise and appropriate the sum of \$2,500 to assist Cross Roads House, Inc., a non-profit organization, in providing emergency shelter and transitional housing services to the areas homeless population.

Submitted by Petition
\$1500 Recommended by Budget Committee

ARTICLE 35. To raise such sums of money which may be necessary to defray Town charges for the ensuing year and make appropriations of same.

ARTICLE 36. To see if the Town will vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of heavy Highway Department equipment.

ARTICLE 37. To see if the Town will vote to establish a Captial Reserve Fund under the provisions of RSA 35:1 for the purpose of a Police Cruiser.

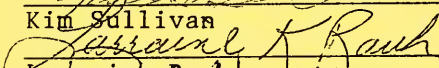
ARTICLE 38. To see if the Town will vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of a Fire Truck.

ARTICLE 39. To transact any other business which may legally come before this meeting.

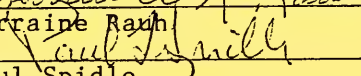
Given under our hands and seal, this 23rd day of February, in the year of our Lord nineteen hundred and ninety.



Kim Sullivan



Lorraine Rauh



Paul Spidle

S E L E C T M E N
of
E P P I N G, N. H.

BUDGET FORM FOR TOWNS WHICH HAVE ADOPTED THE PROVISIONS OF THE MUNICIPAL BUDGET LAW

STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
Municipal Services Division



BUDGET OF THE TOWN

OF E P P I N G N.H.

Appropriations and Estimates of Revenue for the Ensuing Year January 1, 1990 to December 31, 1990 or for Fiscal Year

From JANUARY 1, 1990 to DECEMBER 31, 1990

THIS BUDGET SHALL BE POSTED WITH THE TOWN WARRANT

RSA 31:95 and 32:5

Budget Committee: (Please sign in ink)

 C. J. Haines

Date February 22, 1990

 Nancy B. Chase

	1	2	3	4	5
PURPOSES OF APPROPRIATION (RSA 31:4)	Actual Appropriations 1989 (1989-90) (omit cents)	Actual Expenditures 1989 (1989-90) (omit cents)	Selectmen's Budget 1990 (1990-91) (omit cents)	Budget Committee Recommended 1990 (1990-91) (omit cents)	Not Recommended (omit cents)
GENERAL GOVERNMENT					
1 Town Officers' Salary	12,050	12,050	12,050	12,050	
2 Town Officers' Expenses	114,405	118,643	124,190	124,190	
3 Election and Registration Expenses	1,800	5,191	3,800	3,800	
4 Cemeteries	0	0	800	800	
5 General Government Buildings	34,940	27,593	34,500	34,500	
6 Reappraisal of Property	2,100	5,145	3,200	3,200	
7 Planning and Zoning	60,812	59,152	64,200	61,000	3,200
8 Legal Expenses	22,000	35,235	22,000	22,000	
9 Advertising and Regional Association	3,048	3,917	4,275	4,275	
10 Contingency Fund					
11 Computer Software	0	0	800	800	
12					
13					
14					
PUBLIC SAFETY					
15 Police Department	230,724	276,255	299,531	280,000	19,531
16 Fire Department	73,380	78,752	71,330	70,457	863
17 Civil Defense	50	50	50	50	
18 Building Inspection /Code Enforce	27,885	32,074	33,222	33,222	
19					
20					
21					
22					
HIGHWAYS, STREETS & BRIDGES					
23 Town Maintenance	454,000	442,017	454,000	454,000	
24 General Highway Department Expenses					
25 Street Lighting	15,225	15,723	33,345	33,345	
26					
27					
28					
29					
30					
SANITATION					
31 Solid Waste Disposal	118,650	110,030	120,000	120,000	
32 Garbage Removal	47,985	44,978	55,458	55,458	
33					
34					
35					
36					
HEALTH					
37 Health Department	0	570	3,000	3,000	
38 Hospitals and Ambulances	66,327	64,368	76,568	74,568	2,000
39 Animal Control	3,800	3,037	4,400	3,800	600
40 Vital Statistics	100	107	100	100	
41					
42					
43					
WELFARE					
44 General Assistance	14,280	18,289	16,400	16,400	
45 Old Age Assistance					
46 Aid to the Disabled					
47					
48					

	1	2	3	4	5
PURPOSES OF APPROPRIATION (RSA 31:4)	Actual Appropriations 1989 (1989-90) (omit cents)	Actual Expenditures 1989 (1989-90) (omit cents)	Selectmen's Budget 1990 (1990-91) (omit cents)	Budget Committee Recommended 1990 (1990-91) (omit cents)	Not Recommended (omit cents)
CULTURE AND RECREATION					
49 Library	22,680	22,586	28,780	27,970	810
50 Parks and Recreation	16,800	20,106	37,373	37,373	
51 Patriotic Purposes	500	500	500	500	
52 Conservation Commission	400	382	605	605	
53					
54					
DEBT SERVICE					
55 Principal of Long-Term Bonds & Notes	67,714	46,000	61,000	61,000	
56 Interest Expense—Long-Term Bonds & Notes	11,940	18,205	32,398	32,398	
57 Interest Expense—Tax Anticipation Notes	17,000	21,285	22,000	22,000	
58 Interest Expense—Other Temporary Loans					
59 Fiscal Charges on Debt					
60					
CAPITAL OUTLAY					
61					
62					
63					
64					
65					
66					
67					
68					
OPERATING TRANSFERS OUT					
69 Payments to Capital Reserve Funds					
70 Highway Dept.	10,000	10,000			
71 Fire Dept.	10,000	10,000			
72					
73					
74 General Fund Trust					
75					
MISCELLANEOUS					
76 Municipal Water Department	41,999	37,921	45,075	45,275	
77 Municipal Sewer Department	145,158	130,316	160,984	160,984	
78 Municipal Electric Department					
79 FICA, Retirement & Pension Contributions					
80 Insurance	48,050	54,374	38,500	38,500	
81 Unemployment Compensation					
82 Motor Vehicle Fees	8,500	9,318	9,400	9,400	
83					
84 Total Special Articles (line 166, p.5)	348,417	296,394	1,006,247	773,193	246,554
85 TOTAL APPROPRIATIONS	2,052,719	2,030,563	2,879,981	2,620,023 (line 170)	273,558

Less: Amount of Estimated Revenues, Exclusive of Taxes (Line 133) 1,817,123

Amount of Taxes to be Raised (Exclusive of School and County Taxes) 802,900

BUDGET OF THE TOWN OF EPPING, N.H.

BUDGET FOR TOWNS WHICH HAVE ADOPTED THE PROVISIONS
OF THE MUNICIPAL BUDGET LAW

	1	2	3	4
SOURCES OF REVENUE	Estimated Revenues 1989 (1989-90) (omit cents)	Actual Revenues 1989 (1989-90) (omit cents)	Selectmen's Budget 1990 (1990-91) (omit cents)	Estimated Revenues 1990 (1990-91) (omit cents)
TAXES				
86 Resident Taxes				
87 National Bank Stock Taxes				
88 Yield Taxes	5,000	5,706	5,000	5,000
89 Interest and Penalties on Taxes	17,000	42,471	40,000	40,000
90 Inventory Penalties				
91 Land Use Change Tax	71,000	5,000	80,000	80,000
92				
INTERGOVERNMENTAL REVENUES-STATE				
93 Shared Revenue-Block Grant	78,000	57,565	57,565	57,565
94 Highway Block Grant	71,000	69,885	69,885	69,885
95 Railroad Tax	2,000	388	388	388
96 State Aid Water Pollution Projects	23,633	22,997	22,008	22,008
97 Reimb. a c State-Federal Forest Land	0	87	87	87
98 Other Reimbursements				
99 Police Grant	2,800	2,800	2,800	2,800
100 Energy Grant	2,800	0	2,000	2,000
101 CDBG	0	0	0	0
102 Recreation Grant	17,000	0	0	0
INTERGOVERNMENTAL REVENUES-FEDERAL				
103				
104				
105				
106				
107				
LICENSES AND PERMITS				
108 Motor Vehicle Permit Fees	330,000	300,879	330,000	330,000
109 Dog Licenses	1,000	529	1,000	1,000
110 Business Licenses, Permits and Filing Fees	27,000	34,025	37,000	37,000
111 Cable Franchise Fee	6,000	6,377	7,522	7,522
112				
113				
CHARGES FOR SERVICES				
114 Income From Departments	105,000	133,564	125,000	125,000
115 Rent of Town Property	6,000	5,684	7,000	7,000
116 Misc. Income	2,100	4,005	2,100	2,100
117				
118				
119				
MISCELLANEOUS REVENUES				
120 Interests on Deposits	45,000	61,000	45,000	45,000
121 Sale of Town Property	0	0	0	0
122 Insurance Refund	8,200	8,605	14,580	14,580
123 F.D. Assoc. Donation	0	20,000	0	0
124				
OTHER FINANCING SOURCES				
125 Proceeds of Bonds and Long-Term Notes	685,000	175,000	847,000	647,000
126 Income from Water and Sewer Departments	187,157	187,157	206,059	206,059
127 Withdrawals from Capital Reserve	0	0	30,000	30,000
128 Withdrawals from General Fund Trusts				
129 Revenue Sharing Fund	406	406	0	0
130 Fund Balance	125,000	86,129	85,129	85,129
131				
132				
133 TOTAL REVENUES AND CREDITS	1,818,096	1,220,259	2,017,123	1,817,123

SUPPLEMENTAL SCHEDULE

SPECIAL WARRANT ARTICLES:		Selectmen's	Budget Committee	
		Budget	Rec.	Not Rec.
150	Art. #: 2	\$ 500,000	\$ 500,000	\$
151	Art. #: 3	\$ 147,000	\$ 147,000	\$
152	Art. #: 4	\$ 100,000	\$	\$ 100,000
153	Art. #: 5	\$ 100,000	\$	\$ 100,000
154	Art. #: 11	\$ 2,000	\$ 2,000	\$
155	Art. #: 12	\$ 15,000	\$ 15,000	\$
156	Art. #: 13	\$ 8,000	\$ 8,000	\$
157	Art. #: 16	\$ 28,000	\$ 28,000	\$
158	Art. #: 17	\$ 5,000	\$	\$ 5,000
159	Art. #: 19	\$ 16,500	\$ 16,500	\$
160	Art. #: 20	\$ 10,000	\$	\$ 10,000
161	Art. #: 21	\$ 25,000	\$	\$ 25,000
162	Art. #: 23	\$ 17,200	\$ 17,200	\$
163	Art. #: 24	\$ 40,747	\$ 36,193	\$ 4,554
164	Art. #: 25	\$ 300	\$ 300	\$
165	Art. #: 26	\$ 2,500	\$ 1,500	\$ 1,000
165	Art. #: 34	\$ 2,500	\$ 1,500	\$ 1,000
166	Total Special Articles			
	Enter on MS-7 line 84	\$ 1,019,747	\$ 773,193	\$ 246,554

10% Limitation per RSA 32:8

170	Total Amt. recommended by Bud. Comm. (line 85 Column 4)	<u>2,620,023</u>
-----	---	------------------

LESS EXCLUSIONS:

171	Principal: Long Term Bonds & Notes (line 55)	\$ 61,000
172	Interest: Long Term Bonds & Notes (line 56)	\$ 32,398
173	Capital Outlays funded from Long Term Bonds & Notes per RSA 33:8 & 33:7-b (line 61 thru 68)	\$ 647,000
174	Tax Anticipation Interest	\$ 22,000
175		\$
176		\$
177	Mandatory Assessments	\$
178		\$
179		\$
180		<u>\$ 762,398</u>

181	Amount Recommended less Exclusions	<u>1,857,625</u>
-----	------------------------------------	------------------

182	10% of Amt. Recommended less Exclusions	\$ 185,762
183	Add Amt. Recommended by Bud. Comm. (line 85 column 4)	<u>\$ 2,620,023</u>

184	MAXIMUM AMOUNT THAT MAY BE APPROPRIATED BY TOWN MEETING	<u>2,805,785</u>
-----	---	------------------

**EPPING
SCHOOL WARRANT
AND
BUDGET**

SCHOOL WARRANT

STATE OF NEW HAMPSHIRE

To the Inhabitants of the School District in the Town of Epping qualified to vote in district affairs:

You are hereby notified to meet at the Town Hall in said district on the thirteenth day of March 1990 at nine o'clock in the forenoon to act upon the following subjects: (The polls may not close before five o'clock in the afternoon.)

1. To choose a Moderator for the coming year
2. To choose a Clerk for the ensuing year
3. To choose a Treasurer for the ensuing year
4. To choose two Members of the School Board for the ensuing three years
5. To transact any other business which may legally come before this meeting.

Given under our hands at said Epping this 8th day of February, 1990.

EPHING SCHOOL BOARD

Judith Leavis
Jennifer H. Yergeau
Joseph Foley
Ronald Altman

SCHOOL WARRANT
STATE OF NEW HAMPSHIRE

To the Inhabitants of the School District in the Town of Epping, New Hampshire, qualified to vote in district affairs:

You are hereby notified to meet at the Epping Gymnasium in said district on the seventeenth day of March 1990, at two o'clock in the afternoon to act upon the following subjects:

1. To hear reports of agents, auditors and committees or officers chosen and pass any vote relating thereto.

2. To see if the District will vote, under the provisions of RSA 198:20-b, to authorize the School Board to apply for, accept and expend without further action by the School District Meeting, money from any source which becomes available during the 1989-90 school fiscal year provided that such expenditure be made for purposes for which a School District may appropriate money and that such expenditure not require the expenditure of other School District funds. Further, that the School Board hold a public hearing prior to accepting spending such money.

3. To see if the residents of the Epping School District find the State of New Hampshire to be negligent in the funding of Public Education, thus creating undue burden on the local property tax payers. We demand that the State of New Hampshire Legislature begin in earnest to study methods for substantially increasing State aid to education.

4. To see if the District will vote to establish a capital reserve fund under the provisions of RSA 35:1 for the purpose of a future school bus purchase and to raise and appropriate the sum of \$10,000 to be placed in this fund (Recommended by the Epping Budget Committee)

5. To see what sum of money the District will vote to raise and appropriate for the support of schools, for the payment of salaries for the School District officials and agents, and for the payment of statutory obligations of the district.

6. To transact any other business which may legally come before this meeting.

NOTE: The above warrant is unofficial. The official warrant with changes, if any, will be posted at least fourteen days before the date of the meeting.

EPPING SCHOOL BOARD
Judith Leavis
Joseph Foley
Lee Kearns
Jeffifer Yergeau
Ronald Altman

STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION



1990-91

BUDGET FORM FOR SCHOOL DISTRICTS WHICH HAVE ADOPTED
THE PROVISIONS OF THE MUNICIPAL BUDGET LAW

_____ EPPING

SCHOOL DISTRICT

DISTRIBUTION OF FORMS

BUDGET (RSA 32:7): Forward one signed copy of the budget as approved by the Budget Committee to the State Dept. of Rev. Admin.

SECTION I		APPROVED BUDGET 1989-90	SCHOOL BOARD'S BUDGET 1990-91	BUDGET COMMITTEE	
PURPOSE OF APPROPRIATION				RECOMMENDED 1990-91	NOT RECOMMENDED 1990-91
FUNCTION					
1000	INSTRUCTION	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
1100	Regular Programs	1,904,686	1,921,056	1,893,456	27,600
1200	Special Program	744,037	729,622	729,622	
1300	Vocational Programs	39,208	48,845	48,845	
1400	Other Instructional Programs	41,401	50,489	42,000	8,489
1600	Adult/Continuing Education				
2000	SUPPORT SERVICES	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
2100	Pupil Services	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
2110	Attendance & Social Work	200	200	200	
2120	Guidance	105,620	87,495	87,495	
2130	Health	46,061	47,216	47,216	
2140	Psychological	-0-	-0-	-0-	
2150	Speech Path. & Audiology	59,962	59,428	59,428	
2190	Other Pupil Services	-0-	-0-	-0-	
2200	Instructional Staff Services	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
2210	Improvement of Instruction	23,650	31,100	31,100	
2220	Educational Media	110,278	114,375	110,375	4,000
2240	Other Inst. Staff Services				
2300	General Administration	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
2310	School Board	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
2310 870	Contingency				
2310	All Other Objects	34,915	30,286	29,036	1,250
2320	Office of Superintendent	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
2320 351	S.A.U. Management Serv.	123,974	136,181	136,181	
2320	All Other Objects				
2330	Special Area Adm. Services				
2390	Other Gen. Adm. Services				
2400	School Administration Services	204,193	242,824	242,824	
2500	Business Services	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
2520	Fiscal				
2540	Operation & Maintenance of Plant	313,773	304,988	284,988	20,000
2550	Pupil Transportation	210,708	249,021	224,021	25,000
2570	Procurement				
2590	Other Business Services				
2600	Managerial Services				
2900	Other Support Services	64,347	134,127	134,127	
Total Special Warrant Articles (p.4, line 6011)				10,000	
3000 COMMUNITIES SERVICES					
4000	FACILITIES ACQUISITIONS & CONST.	3,000	5,573	5,573	
5000	OTHER OUTLAYS	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
5100	Debt Service	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
5100 830	Principal	340,000	355,000	355,000	
5100 840	Interest	170,983	148,893	148,893	
5200	Fund Transfers	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
5220	To Federal Projects Fund				
5240	To Food Service Fund	98,645	105,126	105,126	
5250	To Capital Reserve Fund				
1122	Deficit Appropriation				
—	Supplemental Appropriation (OFFSET BY LIKE AMOUNT BY REVENUE)				
TOTAL APPROPRIATIONS		4,639,641	4,801,845	4,725,506	86,339
(line 6012)					

(line 6012)

ESTIMATED REVENUES

SECTION II		REVISED REVENUES	SCHOOL BOARD'S BUDGET	BUDGET COMMITTEE BUDGET
REVENUES & CREDITS AVAILABLE TO REDUCE SCHOOL TAXES		1989-90	1990-91	1990-91
770	Unreserved Fund Balance	159,790	78,423	78,423
3000	Revenue from State Sources	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3110	Foundation Aid	237,106	277,473	277,473
3120				
3130				
3140				
3210	School Building Aid	102,647	104,147	104,147
3220	Area Vocational School			
3230	Driver Education	2,000	2,000	2,000
3240	Catastrophic Aid	66,670	36,670	36,670
3250	Adult Education			
3270	Child Nutrition	35,000	40,000	40,000
	Other (Identify)			
4000	Revenue From Federal Source	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4410	ECIA - I & II			
4430	Vocational Education			
4450	Adult Education			
4460	Child Nutrition Program			
4470	Handicapped Program			
	Other (Identify)			
5000	Other Sources	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
5220	Trans. From Cap. Projects Fund			
5230	Trans. From Cap. Reserve Fund			
5100	Sale of Bonds or Notes			
1000	Local Rev. other than Taxes	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
1300	Tuition	20,000	20,000	20,000
1500	Earnings on Investments	2,600	2,000	2,000
1700	Pupil Activities			
	Other (Identify) Lunch	41,159	65,000	65,000
	SUPPLEMENTARY APPROPRIATIONS Rent	25,000	20,000	20,000
	Trust Fund Income	200	200	200
	TOTAL SCHOOL REVENUES & CREDITS	692,172	645,913	645,913
	DISTRICT ASSESSMENT	3,947,469	4,155,932	4,079,593
	TOTAL REVENUES & DISTRICT ASSESSMENT	4,639,641	4,801,845	4,725,506

(School portion of the Business Profits Tax \$ _____ to be applied
to the District Assessment when computing the School Tax Rate)

BUDGET OF THE SCHOOL DISTRICT

OF _____ EPPING _____, N.H.

BUDGET COMMITTEE

DATE February 22 1990

John H. Hays

James E. Thompson

Paul E. Langdon

Joseph B. Chase

James E. Thompson

Paul E. Langdon

Joseph B. Chase
_____ (Please sign in ink)

SUPPLEMENTAL SCHEDULE

SPECIAL WARRANT ARTICLES:		School Board's Budget	Budget Committee	
			Rec.	Not Rec.
6001	Art. #: 4	\$ <u>10,000</u>	\$ <u>10,000</u>	\$ _____
6002	Art. #:	\$ _____	\$ _____	\$ _____
6003	Art. #:	\$ _____	\$ _____	\$ _____
6004	Art. #:	\$ _____	\$ _____	\$ _____
6005	Art. #:	\$ _____	\$ _____	\$ _____
6006	Art. #:	\$ _____	\$ _____	\$ _____
6007	Art. #:	\$ _____	\$ _____	\$ _____
6008	Art. #:	\$ _____	\$ _____	\$ _____
6009	Art. #:	\$ _____	\$ _____	\$ _____
6010	Art. #:	\$ _____	\$ _____	\$ _____
6011	Total Special Articles Enter on MS-27 page 2 on the line after 2900 function	\$ <u>10,000</u>	\$ <u>10,000</u>	\$ _____

10% Limitation per RSA 32:8

6012	Total Amt. recommended by Budget Committee (Total Appropriations page 2 column 3)	\$ <u>4,725,506</u>
------	--	---------------------

LESS EXCLUSIONS:

6013	Principal: Long Term Bonds & Notes (line 5100)	\$ <u>355,000</u>
6014	Interest: Long Term Bonds & Notes (line 5100)	\$ <u>148,893</u>
6015	Capital Outlays funded from Long Term Bonds & Notes per RSA 33:8 & 33:7-b (line 4000)	\$ _____
6016		\$ _____
6017		\$ _____
6018		\$ _____
6019	Mandatory Assessments	\$ _____
6020		\$ _____
6021		\$ _____
6022		\$ _____
6023	Amount Recommended less Exclusions	<u>4,221,613</u>
6024	10% of Amt. Recommended less Exclusions	\$ <u>422,161</u>
6025	Add Amt. Recommended by Bud. Comm. (MS-27 Total Approp. page 2 column 3)	\$ <u>4,725,506</u>
6025	MAXIMUM AMOUNT THAT MAY BE APPROPRIATED BY THE SCHOOL DISTRICT MEETING	<u>5,147,667</u>

TOWN OF EPPING, NEW HAMPSHIRE

Management Report

For The Year Ended December 31, 1989

February 19, 1990

To the Board of Selectmen
Town of Epping
Epping, New Hampshire

We are in the process of auditing the financial statements of the Town of Epping, New Hampshire for the year ended December 31, 1989. As part of our examination, we made a study and evaluation of the Town's system of internal accounting control to the extent we considered necessary solely to determine the nature, timing, and extent of our auditing procedures. Accordingly, we do not express an opinion on the system of internal accounting control taken as a whole.

During our audit, we become aware of the following weakness that we consider to be material in the Town's system of internal accounting control.

TAX COLLECTOR CASH RECEIPTS

The Tax Collector's office is responsible for receiving approximately \$4 million in receipts per year. Because the volume of transactions that occur each day, audit trails and the daily receipt reconciliation process are very important.

Efforts were made during 1989 to bring the automated tax collection system on-line. Unfortunately, the information entered into the system was not reconciled with the activity as recorded in the manual system which was maintained throughout the year.

This lack of reconciliation resulted in the information in the computer system being incomplete and therefore incorrect.

As a result, we were unable to rely on the automated tax collection system for 1989.

In order to improve internal control and insure the accuracy of information, we recommend the following procedures be implemented.

1. Each day's receipts should be entered into the system intact. The "day sheet" should be printed daily and the total cash entered should agree with the cash deposited. Once again, we recommend that cash received by the Tax Collector be deposited daily.
2. Whenever added taxes or abatements are received from the Selectmen, they should be entered into the system as a batch and a list of transactions be attached to the original warrant from the Selectmen.
3. When the Tax Collector makes the weekly turnover to the Treasurer, the total should agree with the total of all the "day sheets" for that week.
4. Once again, we recommend the elimination of a separate Collector checking account, and that receipts be deposited daily to the Town money market account. This will increase controls over cash receipts and will improve the Town's investment earnings.
5. We recommend that a summary of water and sewer receipts be given to the Water and Sewer Department. This summary should be reconciled to the "day sheet" as generated by the automated tax collection system. We were pleased to see that our previous recommendation copies of receipts by tax and levy be given to the Bookkeeper has been followed and is working well.

The above mentioned weakness was considered in determining the nature, timing and extent of the audit tests to be applied in our audit of the December 31, 1989 financial statements.

During our examination, we also noticed other weaknesses in the system of internal accounting control that we do not feel constitute material weaknesses, but, once corrected, will serve to strengthen the Town's internal accounting control. These weaknesses are listed below:

GENERAL LEDGER

The Town is currently tracking revenues and expenditures with an automated system, however, a general ledger, which is used to tie together and summarize all the financial transactions of the Town, is not maintained.

We recommend that the Town install a computerized general ledger system that will be integrated with its current system. Implementation of a general ledger will be the cornerstone to establishing a reliable recording and reporting system.

Implementation of a general ledger will:

- Simplify the reconciliation of the Treasurer's cash balance to the Bookkeeper's balances each month.
- Allow the individual tax receivable balances per the Tax Collector's commitment books to be reconciled to the general ledger balances each month, without having to verify the total commitment from the Board of Assessors, the total cash turned over to the Treasurer, abatements issued, refunds, tax titles, etc.
- Identify errors that may exist in the accounting records on a monthly basis, so they may be corrected in a timely manner.
- Allow immediate review of any account such as Surplus.
- Allow the Town to prepare various financial statements and reports.

Town's Response: The Town will pursue this matter.

COMPUTER PROGRAM UPGRADE

The Bookkeeper is currently using two unintegrated computer systems: Real World Accounts Payable to record invoices and print accounts payable checks, and Business Management Systems ((BMS) to record revenues and expenses in the Municipal Fund System. This requires the Bookkeeper to duplicate her work. We spoke with the representative of BMS who indicated that the newer versions of the software are integrated (information from one system is automatically entered into the other. updating the information and reducing the amount of work to be done.)

We recommend that the Town have their software updated to

the most recent version. This will result in eliminating much duplication of effort and will reduce the possibility of errors occurring in the posting process.

Town's Response: Arrangements have been made to upgrade the current system in the Spring of 1990.

APPROVAL OF VENDOR PAYMENTS

The Board of Selectmen currently authorize each vendor check individually before payments are issued to vendors. This is a very tedious and time-consuming process.

We recommend that a vendor "manifest" be prepared listing all payments to be made. Instead of signing each check, the Selectmen should approve the manifest in total. Any discrepancies on the list could be crossed-off by the Selectmen and documented on the manifest. The checks should all be individually signed (or stamped) by the Treasurer, however.

In order to make this change and still retain all the internal control currently in place, the Town should establish a separate imprest "vendor" checking account. After the Selectmen approve the manifest, money would be transferred from the Town's main account to the vendor account equal to the total of the manifest. The vendor checks would then be issued against this account. As a further control, dual signatures should be required for all checks over a certain dollar limit.

Town's Response: The Town will review. The payroll is being processed by an outside payroll service.

This letter summarizes the potential system improvements that came to our attention in the review of internal control performed in connection with the audit of the financial statements for the year ended December, 31, 1989.

After you have had an opportunity to consider our findings and recommendations, we shall be pleased to discuss them further with you. We would like to thank you for the cooperation and courtesy given to our firm during the course of the engagement.

Very truly yours,

Melanson, Greenwood & Company

MELANSON, GREENWOOD
& COMPANY, P.A.

CERTIFIED PUBLIC ACCOUNTANTS

To the Board of Selectmen
Town of Epping
Epping, New Hampshire

We are in the process of auditing the Town's financial statements and accordingly, do not express an opinion or any other form of assurance on them at this time.

When completed, the audit will be available for inspection in the office of the Selectmen.

Melanson, Greenwood & Co.

Nashua, New Hampshire
February 23, 1990

74 Northeastern Boulevard, Unit 9, P.O. Box 3050 • Nashua, NH 03061 • 603-883-2440
P.O. Box 3167 • Greenfield, MA 01302 • 413-772-2546

Resident/teacher J. Bruce Gatchell asked support for the two articles based on three main reasons: one, as a teacher himself he has belief in the value of the profession; two, as a parent of three Epping school children who have benefitted from the Epping school system; and as a citizen who knows the rewards of an educated citizenry. He added that he considers he gains the greatest value from the expenditure of his Epping tax dollars.

A motion to move the question was made by Scott Brown and seconded by Tom Gauthier. So voted.

Article 1 passed on a ballot vote: Yes 202, No 166

Article 2 was read: To see if the District will vote to raise and appropriate the sum of \$207,353. to fund the latest increase in salaries and benefits for the July 1989 through June 1990 fiscal year, such sum representing additional costs attributable to the collective bargaining agreement entered into by the Epping School Board and the Epping Education Association.

Jennifer Yergeau moved to accept Article 2 and Judith Leavis seconded this motion.

Mrs. Yergeau led the discussion supporting Article 2, citing the many successes of the Epping school system in recent years and adding her conviction that the teaching staff should be fairly compensated for their efforts.

Board member Kearns stated why he had voted to reject the fact finder's report, noting Epping does support it's school system according to the taxpayer's ability to pay. The proposed raises would add \$2.02 to the tax rate which would mean a \$200. increase in taxes on a home assessed at \$100,000. He expressed his concern that with the current tax rate, over 30% of Epping property taxes remained unpaid as of July and that any additional tax would be a prohibitive burden for many. He then moved to amend Article 2 to reduce the \$207,353. to \$100,000.

Clayton Downing seconded this motion to amend.

Scott Brown moved to vote on the amendment, and this was seconded by Robert Lamothe. The motion to vote on the amendment was defeated by voice vote.

Tom Gauthier made a motion to move the question, and Elaine Lamothe seconded this motion.

At this time, a point of order was raised by John McPhee, who reported there were voice votes on the motion for the amendment from the visitors section.

The Moderator declared the voice vote was indecisive, and a hand vote was taken whether to vote on the amendment. It was defeated: Yes 135 No 174

Tony Silva then moved to vote on Article 2, seconded by Pat Snyder. So voted.

Article 2 passed on a ballot vote: Yes 182, No 147

A motion to adjourn the meeting was made by Robert Goodrich, seconded by Tom Gauthier, and so voted. The Moderator declared the meeting adjourned at 4:15 p.m.

SCHOOL ADMINISTRATIVE UNIT NO. 14
ADMINISTRATIVE SALARIES
1990-1991

<u>District</u>	<u>Share of Superintendent's Salary</u>	<u>Share of Asst. Supt.'s. Salary</u>
Chester	\$ 16,407.00	\$ 14,006.00
Epping	30,380.00	25,934.00
Fremont	<u>13,158.00</u>	<u>11,232.00</u>
	\$ 59,945.00	\$ 51,172.00

EPPING SCHOOL DISTRICT
SEPTEMBER ENROLLMENT

	<u>1985</u>	<u>1986</u>	<u>1987</u>	<u>1988</u>	<u>1989</u>
Grade 1	66	98	94	85	89
Grade 2	71	64	72	82	81
Grade 3	54	60	62	74	85
Grade 4	64	51	74	73	73
Grade 5	37	59	63	77	69
Grade 6	49	41	62	67	75
Grade 7	53	46	42	57	64
Grade 8	56	49	46	43	54
Grade 9	58	56	47	36	47
Grade 10	69	62	43	49	36
Grade 11	48	61	62	40	43
Grade 12	46	43	48	43	40
Readiness	20		17		12
Special Education	<u>9</u>	<u>20</u>	<u></u>	<u>17</u>	<u></u>
Totals	700	710	662	743	768

STATISTICAL DATA

	<u>1985-86</u>	<u>1986-87</u>	<u>1987-88</u>	<u>1988-89</u>
Number of different pupils enrolled during the year	761	786	815	799
Average Daily Membership	689.8	709.7	743.6	732.7
Average Daily Absence	44.8	49.1	46.2	44.9
Percent of Attendance	93.5	2.79	2.79	2.80

EPPING SCHOOL DISTRICT
FINANCIAL STATEMENTS
AND SUPPLEMENTAL SCHEDULE
JUNE 30, 1989

EPPING SCHOOL DISTRICT

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EPPING SCHOOL DISTRICT

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CARRI PLODZIK SANDERSON Professional Association

193 North Main Street Concord, N.H. 03301 (603)225-6996

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL PRESENTATION

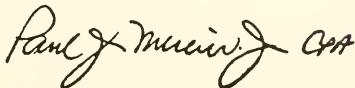
To the Members of the School Board
Epping School District
Epping, New Hampshire

We have audited the accompanying general purpose financial statements of the Epping School District and the combining and individual fund financial statements of the School District as of and for the year ended June 30, 1989, as listed in the table of contents. These financial statements are the responsibility of the School District's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1C, the general purpose financial statements referred to above do not include the General Fixed Asset Group of Accounts, which should be included to conform with generally accepted accounting principles. The amount that should be recorded in the General Fixed Asset Account Group is not known.

In our opinion, except that omission of the General Fixed Asset Group of Accounts results in an incomplete presentation, as explained in the above paragraph, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Epping School District at June 30, 1989, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles. Also, in our opinion, the combining and individual fund financial statements referred to above present fairly, in all material respects, the financial position of each of the individual funds of the School District at June 30, 1989, and the results of operations of such funds for the year then ended, in conformity with generally accepted accounting principles.



CARRI PLODZIK SANDERSON
Professional Association

October 18, 1989

GENERAL PURPOSE
FINANCIAL STATEMENTS

EXHIBIT A
EPPING SCHOOL DISTRICT
Combined Balance Sheet - All Fund Types and Account Groups
June 30, 1989

ASSETS AND OTHER DEBITS	Governmental Fund Types		
	General	Special Revenue (Food Service)	Capital Projects
<u>Assets</u>			
Cash and Equivalents	\$110,649	\$ 9,830	\$20,740
<u>Receivables (Net of</u>			
<u>Allowances For Uncollectibles)</u>			
Intergovernmental	73,140	6,383	
Interfund Receivables	60,011	2,754	
<u>Other Debits</u>			
Amount To Be Provided For			
Retirement of General Long-term Debt	_____	_____	_____
 TOTAL ASSETS AND OTHER DEBITS	 <u>\$243,800</u>	 <u>\$18,967</u>	 <u>\$20,740</u>
 <u>LIABILITIES AND EQUITY</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 3,817	\$	\$
Interfund Payables	2,754	30,681	29,330
Due To Student Groups			
Security Deposit	2,081		
General Obligation Debt Payable			
Total Liabilities	<u>8,652</u>	<u>30,681</u>	<u>29,330</u>
<u>Equity</u>			
<u>Fund Balances</u>			
Reserved For Encumbrances	20,000		
Reserved For Special Purposes			(8,590)
<u>Unreserved</u>			
Undesignated	<u>215,148</u>	(11,714)	
Total Equity	<u>235,148</u>	(11,714)	(\$ 8,590)
 TOTAL LIABILITIES AND EQUITY	 <u>\$243,800</u>	 <u>\$18,967</u>	 <u>\$20,740</u>

<u>Fiduciary Fund Type</u>	<u>Account Group</u>	<u>Total</u>
<u>Agency Fund</u>	<u>General Long-Term Debt</u>	<u>(Memorandum Only)</u>
\$21,315	\$	\$ 162,534
		79,523
		62,765
<u> </u>	<u>2,565,000</u>	<u>2,565,000</u>
<u>\$21,315</u>	<u>\$2,565,000</u>	<u>\$2,869,822</u>
\$	\$	\$ 3,817
21,315		62,765
		21,315
		2,081
<u> </u>	<u>2,565,000</u>	<u>2,565,000</u>
<u>21,315</u>	<u>2,565,000</u>	<u>2,654,978</u>
		20,000
		(8,590)
<u> </u>	<u> </u>	<u>203,434</u>
<u> </u>	<u> </u>	<u>214,844</u>
<u>\$21,315</u>	<u>\$2,565,000</u>	<u>\$2,869,822</u>

The notes to the financial statements are an integral part of this statement.

EXHIBIT B
EPPING SCHOOL DISTRICT
Combined Statement of Revenues, Expenditures and Changes in Fund Balances
All Governmental Fund Types
For the Fiscal Year Ended June 30, 1989

	<u>Governmental Fund Types</u>			<u>Total</u>
	<u>General</u>	<u>Special Revenue</u> <u>(Food Service)</u>	<u>Capital</u> <u>Projects</u>	<u>(Memorandum)</u> <u>Only)</u>
<u>Revenues</u>				
School District Assessment	\$3,567,620	\$	\$	\$3,567,620
Intergovernmental Revenues	388,232	49,448		437,680
Local Sources	<u>81,990</u>	<u>105,699</u>	<u>2,750</u>	<u>190,439</u>
<u>Total Revenues</u>	<u>4,037,842</u>	<u>155,147</u>	<u>2,750</u>	<u>4,195,739</u>
<u>Expenditures</u>				
<u>Current</u>				
Instruction	2,093,946			2,093,946
<u>Supporting Services</u>				
Pupils	179,994			179,994
Instructional	94,164			94,164
General Administration	147,744			147,744
School Administration	226,968			226,968
Business	525,447	162,533		687,980
Facilities Acquisition and Construction	79,819		20,654	100,473
<u>Debt Service</u>				
Principal	335,000			335,000
Interest and Fiscal Charges	<u>192,273</u>			<u>192,273</u>
<u>Total Expenditures</u>	<u>3,875,355</u>	<u>162,533</u>	<u>20,654</u>	<u>4,058,542</u>
<u>Excess (Deficiency) of Revenues</u>				
<u>Over (Under) Expenditures</u>	162,487	(7,386)	(17,904)	137,197
<u>Fund Balances - July 1</u>	<u>72,661</u>	<u>(4,328)</u>	<u>9,314</u>	<u>77,647</u>
<u>Fund Balances - June 30</u>	<u>\$ 235,148</u>	<u>(\$ 11,714)</u>	<u>(\$ 8,590)</u>	<u>\$ 214,844</u>

The notes to the financial statements are an integral part of this statement.

EXHIBIT C
 EPPING SCHOOL DISTRICT
 Combined Statement of Revenues, Expenditures and Changes in Fund Balances
 Budget and Actual
 General and Special Revenue Funds
 For the Fiscal Year Ended June 30, 1989

	General Fund		Variance Favorable (Unfavorable)
	Budget	Actual	
<u>Revenues</u>			
School District Assessment	\$3,567,620	\$3,567,620	\$
Intergovernmental Revenues	268,002	388,232	120,230
Local Sources	30,000	81,990	51,990
<u>Total Revenues</u>	<u>3,865,622</u>	<u>4,037,842</u>	<u>172,220</u>
<u>Expenditures</u>			
<u>Current</u>			
Instruction	2,124,589	2,093,946	30,643
<u>Supporting Services</u>			
Pupils	155,101	179,994	(24,893)
Instructional	112,667	94,164	18,503
General Administration	147,062	147,744	(682)
School Administration	212,799	226,968	(14,169)
Business	477,631	525,447	(47,816)
Facilities Acquisition and Construction	142,830	79,819	63,011
<u>Debt Service</u>			
Principal	335,000	335,000	
Interest and Fiscal Charges	192,273	192,273	
<u>Total Expenditures</u>	<u>3,899,952</u>	<u>3,875,355</u>	<u>24,597</u>
<u>Excess (Deficiency) of Revenues Over (Under) Expenditures</u>	(34,330)	162,487	196,817
<u>Fund Balances - July 1</u>	<u>72,661</u>	<u>72,661</u>	
<u>Fund Balances - June 30</u>	<u>\$ 38,331</u>	<u>\$ 235,148</u>	<u>\$196,817</u>

Special Revenue Fund (Food Service Fund)			Totals (Memorandum Only)		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$	\$	\$	\$3,567,620	\$3,567,620	\$
54,323	49,448	(4,875)	322,325	437,680	115,355
<u>42,683</u>	<u>105,699</u>	<u>63,016</u>	<u>72,683</u>	<u>187,689</u>	<u>115,006</u>
<u>97,006</u>	<u>155,147</u>	<u>58,141</u>	<u>3,962,628</u>	<u>4,192,989</u>	<u>230,361</u>
			2,124,589	2,093,946	30,643
			155,101	179,994	(24,893)
			112,667	94,164	18,503
			147,062	147,744	(682)
			212,799	226,968	(14,169)
97,006	162,533	(65,527)	574,637	687,920	(113,343)
			142,830	79,819	63,011
			335,000	335,000	
			<u>192,273</u>	<u>192,273</u>	
<u>97,006</u>	<u>162,533</u>	<u>(65,527)</u>	<u>3,996,958</u>	<u>4,037,888</u>	<u>(40,930)</u>
	(7,386)	(7,386)	(34,330)	155,101	189,431
(4,328)	(4,328)		68,333	68,333	
<u>(\$ 4,328)</u>	<u>(\$ 11,714)</u>	<u>(\$ 7,386)</u>	<u>\$ 34,003</u>	<u>\$ 223,434</u>	<u>\$189,431</u>

The notes to the financial statements are an integral part of this statement.

EPPING SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 1989

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Epping School District have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to the governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's accounting policies are described below.

A. Governmental Reporting Entity

For financial reporting purposes, in conformity with the National Council on Governmental Accounting Statement Number 3, "Defining the Governmental Reporting Entity," the School District includes all funds and account groups that are controlled by or dependent on the School District's executive or legislative branches. Control by or dependence on the School District is determined on the basis of budget adoption, outstanding debt secured by revenue, or general obligations of the School District, obligation of the School District to finance any deficits that may occur, or receipt of significant subsidies from the School District.

B. Fund Accounting

The accounts of the School District are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped by type in the financial statements. The following fund types and account groups are used by the School District:

GOVERNMENTAL FUNDS

General Fund - The General Fund is the general operating fund of the School District. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges, and the capital improvement costs that are not paid through other funds.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action. Included in this fund type is the Food Service Fund.

EPPING SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 1989

Capital Projects Funds - Transactions related to resources obtained and used for the acquisition, construction or improvement of capital facilities are accounted for in Capital Projects Funds. Such resources are derived principally from proceeds of long-term notes or bonds and from Federal and State grants.

FIDUCIARY FUNDS

Agency Funds - Agency Funds are used to account for the assets held as an agent for others by the School District. The Student Activities Funds are shown in this fund type.

C. Account Groups (Fixed Assets and Long-term Liabilities)

All governmental funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources". Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of available spendable resources during a period.

General fixed assets have been acquired for general governmental purposes and have been recorded as expenditures in the fund making the expenditure. These expenditures are required to be capitalized at historical cost in a General Fixed Asset Group of Accounts for accountability purposes. In accordance with the practices followed by most other municipal entities in the State, the School District does not maintain a record of its general fixed assets and, accordingly, a statement of general fixed assets, required by generally accepted accounting principles, is not included in this financial report.

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-term Debt Account Group. This account group is not a fund. It is concerned only with the measurement of financial position and not results of operations. Since they do not affect net current assets, such long-term liabilities are not recognized as governmental fund type liabilities. They are instead reported as liabilities in the General Long-term Debt Account Group.

D. Basis of Accounting

The accounts of the General, Special Revenue, Capital Projects, and Agency Funds are maintained and reported on the modified accrual basis of accounting. Under the modified accrual basis of accounting, sources of financial resources and assets are recognized when measurable and available to finance operations during the year. Uses of financial resources and liabilities are recognized when obligations are incurred

EPPING SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 1989

from receipt of goods and services, when assessments are made by the State or, in the case of judgments and claims against the School District when there is a probability that such judgments and claims will result in liabilities, the amounts of which can be reasonably estimated. Exceptions to this general rule include: 1) accumulated unpaid vacation and sick pay, and 2) principal and interest on general long-term debt which is recognized when due.

E. Budgetary Accounting

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the School District's operations. State Statutes require balanced budgets and the use of beginning general fund unreserved fund balance to reduce District assessments. In 1988-89, the beginning fund balance was applied as follows:

Beginning Fund Balance -	
Reserved For Encumbrances	<u>\$34,330</u>

F. Fund Balance

The portion of fund balance which has been legally segregated for a specific future use, or which indicates that that portion is not appropriable for expenditures, is shown as reserved.

Reserved for Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific items not fully expended at year end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures and are therefore reported as part of the fund balance at June 30, 1989 and are carried forward to supplement appropriations of the subsequent year.

The General Fund reserve for encumbrances at June 30, 1989 is detailed in Exhibit A-2 and totals \$20,000.

Other Reserves

Another reserve used by the District is Reserved for Special Purposes.

G. Cash and Investments

At year end, the carrying amount of the District's deposits is \$162,534 and the bank balance is \$197,361. Of the bank balance, \$135,597 was covered by Federal depository insurance and \$61,764 was uninsured.

PEPPING SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 1989

State Statutes authorize the District to invest excess funds in the custody of the Treasurer in obligations of the United States Government, in savings bank deposits of banks incorporated under the laws of the State of New Hampshire, in certificates of deposit of banks incorporated under the laws of the State of New Hampshire, or in national banks located within this state or the State of Massachusetts. These financial statements report investments in certificates of deposit and savings bank deposits under the caption Cash and Equivalents.

H. *Accumulated Unpaid Vacation and Sick Pay*

Accumulated unpaid vacation and sick pay is not accrued in the governmental funds using the modified accrual basis of accounting. Teachers may accumulate up to 150 days sick leave at a rate of 13 days per year. Vacation is granted in varying amounts based on length of service for employees other than teachers. Vacation pay accumulation does not exceed a normal year's allowance. Accumulated sick leave is indeterminable.

I. *Interfund Transactions*

During the course of normal operations, the School District has numerous transactions between funds, including expenditures and transfers of resources to provide services and fund capital outlay. The accompanying financial statements reflect such transactions as transfers.

J. *Interfund Receivable and Payable Balances*

Individual fund interfund receivable and payable balances at June 30, 1989 are as follows:

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$60,011	\$ 2,754
<u>Special Revenue Fund</u>		
Food Service Fund	2,754	30,681
Capital Projects Fund		<u>29,330</u>
<u>Totals</u>	<u>\$62,765</u>	<u>\$62,765</u>

K. *Total Columns (Memorandum Only) on Combined Statements*

Total columns on the combined statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

EPPING SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 1989

NOTE 2 - CHANGES IN LONG-TERM DEBT

The following is a summary of long-term debt transactions of the School District for the fiscal year ended June 30, 1989.

	<u>General Obligation Debt</u>
Long-term Debt Payable July 1, 1988	\$2,900,000
Long-term Debt Retired	<u>335,000</u>
Long-term Debt Payable June 30, 1989	<u>\$2,565,000</u>

Long-term debt payable at June 30, 1989 is comprised of the following individual issues:

General Obligation Debt

\$1,700,000 1978 School Bonds payable in annual installments of \$110,000 through 1994; interest at 5.40%	\$ 550,000
---	------------

\$650,000 1986 School Bonds payable in annual installments of \$55,000 on July 15, 1990, \$60,000 through July 15, 1992, \$65,000 on July 15, 1993, \$70,000 on July 15, 1994, \$75,000 on July 15, 1995, \$80,000 on July 15, 1996 and \$85,000 on July 15, 1996; interest at variable rates	550,000
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\$1,950,000 1986 School Bonds payable in annual installments of \$175,000, \$185,000, \$195,000, \$210,000, \$220,000, \$235,000, \$245,000 on August 15, 1989 and subsequent years respectively; interest at variable rates	<u>1,465,000</u>
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<u>Total</u>	<u>\$2,565,000</u>
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The annual requirements to amortize all debt outstanding as of June 30, 1989, including interest payments, are as follows:

EPPING SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 1989

Annual Requirements To Amortize Long-term Debt

<u>Fiscal Year Ending</u> <u>June 30</u>	<u>General Obligation Debt</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
1990	\$ 340,000	\$170,981	\$ 510,981
1991	355,000	148,891	503,891
1992	365,000	125,743	490,743
1993	385,000	101,231	486,231
1994	400,000	74,872	474,872
1995-1997	<u>720,000</u>	<u>81,029</u>	<u>801,029</u>
<u>Totals</u>	<u>\$2,565,000</u>	<u>\$702,747</u>	<u>\$3,267,747</u>

All debt is general obligation debt of the School District, which is backed by its full faith and credit.

Legal Debt Margin

According to State Law, School District borrowing may not exceed seven percent (7%) of the valuation of property based upon the applicable last locally assessed valuation of the municipality as last equalized by the Commissioner of Revenue Administration. For the year ended June 30, 1989, the Epping School District is using an equalized value of \$208,170,153 and a legal debt margin of \$14,571,911.

NOTE 3 - DEFINED BENEFIT PENSION PLAN

All Epping School District full-time employees participate in the New Hampshire Retirement System, a multiple-employer public employee retirement system. The payroll for employees covered by the system for the year ended June 30, 1989 was \$1,777,646; the District's total payroll was \$1,911,244.

All full-time employees are eligible to participate in the system. Employees who retire before age 65 are entitled to a retirement benefit equal to 1/60 of the employee's average final compensation multiplied by years of service. After attainment of age 65, the payment by the retirement system is reduced to 1/66 of the average final compensation. The system also provides death and disability benefits which are established by State Statute.

Covered employees are required by State Statute to contribute 5.0% of their salary to the plan. The School District is required by the same statute to contribute a percentage of the employee's salary, based on an actuarial valuation of the entire State plan performed June 30, 1985. These contributions represented .71% for teachers and 2.67% for all other employees. The contribution requirements for the year ended June 30, 1989 were \$105,849, which consisted of \$16,967 from the School District and \$88,882 from employees.

EPPING SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 1989

The "pension benefit obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rate benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the system's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among retirement systems and employers. The State retirement system does not make separate measurements of assets and pension benefit obligations for individual employers. According to plan administrators, the pension benefit obligation at June 30, 1987 for the system as a whole, determined through an actuarial valuation performed as of that date, was \$633,344,000. The system's net assets available for benefits on June 30, 1987 (valued at market) were estimated at \$792,615,988, leaving no unfunded pension benefit obligation. The percentage that the Epping School District has in relation to the entire plan cannot be determined.

NOTE 4 - CAPITAL PROJECTS FUND - PROJECT DEFICIT

The deficit in the Capital Projects Fund at June 30, 1989 is \$8,590. This project is complete, and the deficit will be funded by the General Fund.

NOTE 5 - FOOD SERVICE FUND

Deficit Fund Balance

The Food Service Fund has an unreserved fund deficit of \$11,714 at June 30, 1989. This deficit is the result of losses from operations from current and prior fiscal periods.

COMBINING AND INDIVIDUAL FUND
FINANCIAL STATEMENTS

EXHIBIT A-1
EPPING SCHOOL DISTRICT
General Fund
Statement of Estimated and Actual Revenues
For the Fiscal Year Ended June 30, 1989

<u>REVENUES</u>	<u>Estimated</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
<u>School District Assessment</u>			
Current Appropriation	<u>\$3,567,620</u>	<u>\$3,567,620</u>	<u>\$</u>
<u>Tuition</u>			
Regular Day School	<u>20,000</u>	<u>50,867</u>	<u>30,867</u>
<u>Other Local Revenue</u>			
Earnings on Investments	2,600	11,035	8,435
Insurance Dividend		9,683	9,683
Rentals	7,200	7,200	
Trust Fund Income	200	300	100
Other		<u>2,905</u>	<u>2,905</u>
Total Other Local Revenue	<u>10,000</u>	<u>31,123</u>	<u>21,123</u>
<u>State Sources</u>			
Foundation Aid	191,845	227,444	35,599
School Building Aid	66,661	97,647	30,986
<u>Vocational School Aid</u>			
Transportation		4,878	4,878
Driver Education	2,000	1,425	(575)
Catastrophic Aid	7,496	54,786	47,290
Road Toll Refunds		<u>2,052</u>	<u>2,052</u>
Total State Sources	<u>268,002</u>	<u>388,232</u>	<u>120,230</u>
<u>Total Revenues</u>	<u>\$3,865,622</u>	<u>\$4,037,842</u>	<u>\$172,220</u>

The notes to the financial statements are an integral part of this statement.

EXHIBIT A-2
EPPING SCHOOL DISTRICT
General Fund
Statement of Appropriations, Expenditures and Encumbrances
For the Fiscal Year Ended June 30, 1989

	Encumbered <u>From 1987-88</u>	Appropriation <u>1988-89</u>
<u>Current</u>		
<u>Instruction</u>		
Regular Education	\$	\$1,538,534
Special Education		534,095
Vocational Education		44,735
Other Instructional		7,225
Total Instruction		<u>2,124,589</u>
<u>Supporting Services</u>		
<u>Pupils</u>		
Attendance and Social Work		200
Guidance		75,256
Health		35,021
Speech Pathology and Audiology		44,624
		<u>155,101</u>
<u>Instructional</u>		
Improvement of Instruction		26,276
Educational Media		86,391
		<u>112,667</u>
<u>General Administration</u>		
School Board		23,618
Office of the Superintendent		123,444
		<u>147,062</u>
School Administration		<u>212,799</u>
<u>Business</u>		
Operation and Maintenance of Plant		268,210
Pupil Transportation		209,421
		<u>477,631</u>
Total Supporting Services		<u>1,105,260</u>
<u>Facilities Acquisition and Construction</u>	34,330	<u>108,500</u>
<u>Debt Service</u>		
Principal of Long-term Debt		335,000
Interest Expense - Long-term Debt		192,273
Total Debt Service		<u>527,273</u>
<u>Total Appropriations</u>	<u>\$34,330</u>	<u>\$3,865,622</u>

<u>Expenditures</u> <u>Net of Refunds</u>	<u>Encumbered</u> <u>To 1989-90</u>	(Over) Under <u>Budget</u>
\$1,496,267	\$	\$42,267
571,123		(37,028)
21,042		23,693
5,514		<u>1,711</u>
<u>2,093,946</u>		<u>30,643</u>
235		(35)
94,407		(19,151)
44,219		(9,198)
41,133		<u>3,491</u>
<u>179,994</u>		<u>(24,893)</u>
8,030		18,246
86,134		257
<u>94,164</u>		<u>18,503</u>
24,300		(682)
123,444		
<u>147,744</u>		<u>(682)</u>
<u>226,968</u>		<u>(14,169)</u>
321,606		(53,396)
203,841		<u>5,580</u>
<u>525,447</u>		<u>(47,816)</u>
<u>1,174,317</u>		<u>(69,057)</u>
<u>79,819</u>	<u>20,000</u>	<u>43,011</u>
335,000		
<u>192,273</u>		
<u>527,273</u>		
<u>\$3,875,355</u>	<u>\$20,000</u>	<u>\$ 4,597</u>

The notes to the financial statements are an integral part of this statement.

EXHIBIT A-3
EPPING SCHOOL DISTRICT
General Fund
Statement of Changes in Unreserved - Undesignated Fund Balance
For the Fiscal Year Ended June 30, 1989

<u>Unreserved - Undesignated</u> <u>Fund Balance - July 1</u>	\$ 705
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Additions

1988-89 Budget Summary		
Revenue Surplus (Exhibit A-1)	\$172,220	
Unexpended Balance		
of Appropriations (Exhibit A-2)	<u>4,597</u>	
1988-89 Budget Surplus	\$176,817	
1987-88 Excess Sweepstakes		
Revenue Applied in 1988-89	<u>37,626</u>	
Total Additions		<u>214,443</u>

<u>Unreserved - Undesignated</u> <u>Fund Balance - June 30</u>	<u>\$215,148</u>
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The notes to the financial statements are an integral part of this statement.

EXHIBIT B-1
EPPING SCHOOL DISTRICT
Special Revenue Fund - Food Service Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended June 30, 1989

Revenues

Intergovernmental

Federal Lunch Reimbursement	\$31,230
State Reimbursement	3,868
USDA Commodities	14,350

Local Sources

Lunch and Milk Sales	58,626
A la Carte Sales	46,600
Interest Income	<u>473</u>

<u>Total Revenues</u>	\$155,147
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Expenditures

Current

Business

Food Purchases	\$92,420
Labor and Benefits	62,501
Expendable Supplies	6,565
Other	<u>1,047</u>

<u>Total Expenditures</u>	<u>162,533</u>
---------------------------	----------------

Excess (Deficiency) of Revenues

<u>Over (Under) Expenditures</u>	(7,386)
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<u>Fund Balance - July 1</u>	(<u>4,328</u>)
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<u>Fund Balance - June 30</u>	(\$ <u>11,714</u>)
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The notes to the financial statements are an integral part of this statement.

EXHIBIT C-1
 EPPING SCHOOL DISTRICT
 Student Activities Funds
 Combining Statement of Changes in Assets and Liabilities
 For the Fiscal Year Ended June 30, 1989

High and Middle School Student Activities Fund	Balance July 1, 1988	Additions	Deductions	Balance June 30, 1989
<u>ASSETS</u>				
Cash and Equivalents	<u>\$15,566</u>	<u>\$76,558</u>	<u>\$73,994</u>	<u>\$18,130</u>
<u>LIABILITIES</u>				
Due To Student Groups	<u>\$15,566</u>	<u>\$76,558</u>	<u>\$73,994</u>	<u>\$18,130</u>
Elementary School Student Activities Fund				
<u>ASSETS</u>				
Cash and Equivalents	<u>\$ 4,740</u>	<u>\$14,301</u>	<u>\$15,856</u>	<u>\$ 3,185</u>
<u>LIABILITIES</u>				
Due To Student Groups	<u>\$ 4,740</u>	<u>\$14,301</u>	<u>\$15,856</u>	<u>\$ 3,185</u>
Totals - All Student Activities Funds				
<u>ASSETS</u>				
Cash and Equivalents	<u>\$20,306</u>	<u>\$90,859</u>	<u>\$89,850</u>	<u>\$21,315</u>
<u>LIABILITIES</u>				
Due To Student Groups	<u>\$20,306</u>	<u>\$90,859</u>	<u>\$89,850</u>	<u>\$21,315</u>

The notes to the financial statements are an integral part of this statement.

EXHIBIT C-2
 EPPING SCHOOL DISTRICT
 Agency Fund - High and Middle Schools Student Activities
 Statement of Changes in Assets and Liabilities
 For the Fiscal Year Ended June 30, 1989

	Activity Balance (Overdraft)			Activity Balance (Overdraft)
ACTIVITY	July 1, 1988	Additions	Deductions	June 30, 1989
<u>Student Accounts</u>				
<u>Class of</u>				
1989	\$ 167	\$ 5,511	\$ 4,850	\$ 828
1990	961	2,048	2,272	737
1991	490	1,084	484	1,090
1992	87		31	56
1993	(574)	574		
1994	(545)	545		
1995		312	313	(1)
Basketball	783	37	807	13
Drivers Education	1,011	4,815	5,051	775
Epping Mes.	18	95	125	(12)
Gate Receipts		3,422	3,108	314
Graduation Classes	2,118	68	258	1,928
High School Cheering		92	87	5
Home Economics	240	9		249
Library	53	688	674	67
Locker	2,441	130	371	2,200
Middle School		17,792	16,976	816
Middle School Cheering	98		12	86
Middle School Yearbook	285	1,467	1,752	
Modes of Communication	123	1		124
National Honor Society		60	60	
S.E.	213	6		219
SADD	269	11		280
Shop	184	7	21	170
Student Activities Account	633	18,428	19,002	59
Student Council	682	1,063	1,538	207
Student Support		401	328	73
Unallocated Interest		386		386
Unallocated Variance		235		235
Yearbook	1,564	5,869	5,647	1,786
Officials		6,515	6,270	245
Postage		1,418	1,287	131
Bus Drivers		2,303	1,938	365
Home Economics		528	334	194
Other		398	398	
General	<u>4,265</u>	<u>240</u>		<u>4,505</u>
<u>Totals</u>	<u>\$15,566</u>	<u>\$76,558</u>	<u>\$73,994</u>	<u>\$18,130</u>

The notes to the financial statements are an integral part of this statement.

EXHIBIT C-3
 EPPING SCHOOL DISTRICT
 Agency Fund - Elementary School Student Activities
 Statement of Changes in Assets and Liabilities
 For the Fiscal Year Ended June 30, 1989

ACTIVITY	Activity Balance (Overdraft)	Additions	Deductions	Activity Balance (Overdraft)
	July 1, 1988			June 30, 1989
Books	\$1,047	\$ 2,803	\$ 3,443	\$ 407
Computer Club	263	233	270	226
Grade 1	159	498	530	127
Grade 2	(62)	1,842	1,607	173
Grade 3	500	234	973	(239)
Grade 4	1	530	556	(25)
Grade 5	2	583	553	32
Miscellaneous	372	737	1,341	(232)
O.M.	22	93	71	44
Performing Arts	2,161	2,461	2,601	2,021
School Programs	(116)	230	100	14
Soda	(2)	3,827	3,199	626
Teachers	393	154	612	(65)
Unallocated Variance		76		76
<u>Totals</u>	<u>\$4,740</u>	<u>\$14,301</u>	<u>\$15,856</u>	<u>\$3,185</u>

The notes to the financial statements are an integral part of this statement.

SINGLE AUDIT ACT
AUDITOR'S REPORTS AND SCHEDULE

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE

To the Members of the School Board
Epping School District
Epping, New Hampshire

We have audited the general purpose financial statements of the Epping School District as of and for the year ended June 30, 1989, and have issued our report thereon dated October 18, 1989.

We conducted our audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements.

In planning and performing our audit of the general purpose financial statements of the School District for the year ended June 30, 1989, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure.

The management of the School District is responsible for establishing and maintaining an internal control structure, and internal control systems used in administering federal financial assistance programs. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in an internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, we have classified the significant internal control structure policies and procedures in the following categories:

Accounting Controls

- Budgeting Cycle
- Payroll Cycle
- Expenditure (other than payroll) Cycle
- Data Processing Cycle
- Revenue Cycle
- Financial Reporting Cycle

*Epping School District
Independent Auditor's Report on Internal Control Structure*

For all of the internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk.

We noted certain matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the organization's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

The District Treasurer does not perform monthly reconciliations of cash between the District's records and the bank statements.

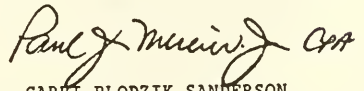
A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we believe none of the reportable conditions described above is a material weakness.

We also noted other matters involving the internal control structure and its operation that we have reported to the management of the School District in a separate communication dated October 18, 1989.

This report is intended for the information of management and the applicable State and Federal agencies. This restriction is not intended to limit the distribution of this report, which, upon acceptance by the School District, is a matter of public record.

October 18, 1989


CARRI PLODZIK SANDERSON
Professional Association

*INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROLS (ACCOUNTING
AND ADMINISTRATIVE) - BASED ON A STUDY AND EVALUATION MADE
AS A PART OF AN AUDIT OF THE GENERAL PURPOSE FINANCIAL STATEMENTS
AND THE ADDITIONAL TESTS REQUIRED BY THE SINGLE AUDIT ACT*

To the Members of the School Board
Epping School District
Epping, New Hampshire

We have audited the general purpose financial statements of the Epping School District, for the year ended June 30, 1989, and have issued our report thereon dated October 18, 1989. As part of our audit, we made a study and evaluation of the internal control systems, including applicable internal administrative controls, used in administering Federal financial assistance programs to the extent we considered necessary to evaluate the systems as required by generally accepted auditing standards, *Government Auditing Standards*, issued by the Comptroller General of the United States, the Single Audit Act of 1984, and the provisions of OMB Circular A-128, *Audits of State and Local Governments*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements.

For the purpose of this report, we have classified the significant internal accounting and administrative controls used in administering Federal financial assistance programs in the following categories:

Accounting Controls

- Budgeting Cycle
- Payroll Cycle
- Expenditure (other than payroll) Cycle
- Data Processing Cycle
- Revenue Cycle
- Financial Reporting Cycle

Controls Used in Administering Federal Programs

General Requirements:

- Political Activity
- Davis-Bacon Act
- Civil Rights
- Cash Management
- Relocation Assistance and Real Property Acquisition
- Federal Financial Reports

Specific Requirements:

- Types of Services Allowed and Not Allowed
- Eligibility
- Matching, Level of Effort, or Earmarking
- Reporting
- Cost Allocation

The management of the School District is responsible for establishing and maintaining internal control systems used in administering Federal financial assistance programs. In fulfilling that responsibility, estimates and

*Epping School District
Independent Auditor's Report on Internal Controls...*

judgments by management are required to assess the expected benefits and related costs of control procedures. The objectives of internal control systems used in administering Federal financial assistance programs are to provide management with reasonable, but not absolute, assurance that, with respect to Federal financial assistance programs, resource use is consistent with laws, regulations, and policies; resources are safeguarded against waste, loss and misuse; and reliable data are obtained, maintained and fairly disclosed in reports.

Because of inherent limitations in any internal control structure or system of internal accounting and administrative controls used in administering Federal financial assistance programs, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the systems to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the degree of compliance with the procedures may deteriorate.

Our study included all of the applicable control categories listed in the first paragraph. During the year ended June 30, 1989, the Epping School District had no major Federal financial assistance and expended 69% of its total Federal financial assistance under the following nonmajor Federal financial assistance program:

National School Lunch Program

With respect to internal control systems used in administering this nonmajor Federal financial assistance program, our study and evaluation included considering the types of errors and irregularities that could occur, determining the internal control procedures that should prevent or detect such errors and irregularities, determining whether the necessary procedures are prescribed and are being followed satisfactorily, and evaluating any weaknesses.

With respect to the internal control systems used solely in administering the other nonmajor Federal financial assistance programs of Epping School District, our study and evaluation was limited to a preliminary review of the systems to obtain an understanding of the control environment and the flow of transactions through the accounting system. Our study and evaluation of the internal control systems used solely in administering these nonmajor federal financial assistance programs of the Epping School District did not extend beyond this preliminary review phase.

Our study and evaluation was more limited than would be necessary to express an opinion on the internal control systems used in administering the Federal financial assistance programs of the Epping School District. Accordingly, we do not express an opinion on the internal control systems used in administering the Federal financial assistance programs of the School District.

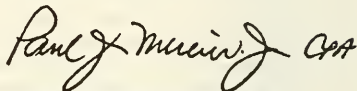
However, our study and evaluation and our audit disclosed the following conditions that we believe result in more than a relatively low risk that errors and irregularities in amounts that would be material to a Federal financial assistance program may occur and not be detected within a timely period.

*Epping School District
Independent Auditor's Report on Internal Controls...*

The District Treasurer does not perform monthly reconciliations of cash between the District's records and the bank statements.

These conditions were considered in determining the nature, timing, and extent of the audit tests to be applied in (1) our audit of the 1988-89 general purpose financial statements and (2) our audit and review of the District's compliance with laws and regulations, noncompliance with which we believe could have a material effect on the allowability of program expenditures for each nonmajor Federal financial assistance program. This report does not affect our reports on the general purpose financial statements and on the School District's compliance with laws and regulations dated October 18, 1989.

This report is intended for the information of management and the applicable State and Federal agencies. This restriction is not intended to limit the distribution of this report, which, upon acceptance by the School District, is a matter of public record.



CARRI PLODZIK SANDERSON
Professional Association

October 18, 1989

CARRI PLODZIK SANDERSON Professional Association

193 North Main Street Concord, N.H. 03301 (603)225-6996

*INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH LAWS AND
REGULATIONS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS ISSUED BY THE GAO*

To the Members of the School Board
Epping School District
Epping, New Hampshire

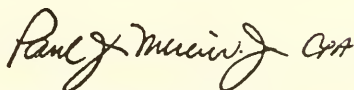
We have audited the financial statements of the Epping School District as of and for the year ended June 30, 1989, and have issued our report thereon dated October 18, 1989.

We conducted our audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance with laws, regulations, contracts and grants applicable to the Epping School District, is the responsibility of the School District's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the School District's compliance with certain provisions of laws, regulations, contracts, and grants. However, it should be noted that our objective was not to provide an opinion on overall compliance with such provisions.

The results of our tests indicate that, with respect to the items tested, the Epping School District complied, in all material respects, with the provisions referred to in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the School District had not complied, in all material respects, with those provisions.

This report is intended for the information of management and the applicable State and Federal agencies. This restriction is not intended to limit the distribution of this report, which, upon acceptance by the School District, is a matter of public record.



CARRI PLODZIK SANDERSON
Professional Association

October 18, 1989

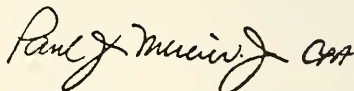
*INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
WITH REQUIREMENTS APPLICABLE TO NONMAJOR
FEDERAL FINANCIAL ASSISTANCE PROGRAMS*

To the Members of the School Board
Epping School District
Epping, New Hampshire

In connection with our audit of the 1989 general purpose financial statements of the Epping School District, and with our study and evaluation of the School District's internal control systems used to administer Federal financial assistance programs, as required by Office of Management and Budget Circular A-128, *Audits of State and Local Governments*, we selected certain transactions applicable to certain nonmajor Federal financial assistance programs for the year ended June 30, 1989. As required by Circular A-128, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed and eligibility. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the School District's compliance with these requirements. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the School District had not complied, in all material respects, with those requirements.

This report is intended for the information of management and the applicable State and Federal agencies. This restriction is not intended to limit the distribution of this report, which, upon acceptance by the School District, is a matter of public record.



CARRI PLODZIK SANDERSON
Professional Association

October 18, 1989

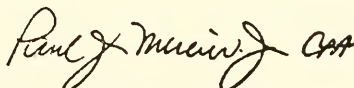
*INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY INFORMATION
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE*

To the Members of the School Board
Epping School District
Epping, New Hampshire

We have audited the general purpose financial statements of the Epping School District and the combining and individual fund financial statements of the School District as of and for the year ended June 30, 1989, and have issued our report thereon dated October 18, 1989. These financial statements are the responsibility of the School District's management. Our responsibility was to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards required that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provided a reasonable basis for our opinion.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole and on the combining and individual fund financial statements. The accompanying Schedule of Federal Financial Assistance is presented for purposes of additional analysis and is not a required part of the financial statements of the School District. The information in this schedule has been subjected to the auditing procedures applied in the audit of the general purpose, combining and individual fund financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements of each of the respective individual funds and account groups, taken as a whole.



CARRI PLODZIK SANDERSON
Professional Association

October 18, 1989

*SCHEDULE I
EPPING SCHOOL DISTRICT
Schedule of Federal Financial Assistance
For the Fiscal Year Ended June 30, 1989*

<u>FEDERAL GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE</u>	<u>Federal CFDA Number</u>	<u>Pass Through Grantors Number</u>
US Department of Agriculture Passed Through the State of New Hampshire <u>Department of Agriculture</u>		
Food Distribution	10.550	N/A
US Department of Agriculture Passed Through the State of New Hampshire <u>Department of Education</u>		
National School Lunch Program	10.555	N/A
<u>Totals</u>		

Accrued (Deferred) Grant Revenues July 1, 1988	Revenues		Expenditures		Accrued (Deferred) Grant Revenues June 30, 1989
	Federal	State	Federal	Non Federal	
\$	\$14,350	\$	\$14,350	\$	\$
_____	<u>31,230</u>	<u>3,868</u>	<u>31,230</u>	<u>3,868</u>	_____
<u>\$-0-</u>	<u>\$45,580</u>	<u>\$3,868</u>	<u>\$45,580</u>	<u>\$3,868</u>	<u>\$-0-</u>

The notes to the Schedule of Federal Financial Assistance are an integral part of this schedule.

EPPING SCHOOL DISTRICT

NOTES TO SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

JUNE 30, 1989

NOTE 1 - SCOPE OF AUDIT

All operations related to the Epping School District Federal grant programs (Schedule I) are included in the scope of the OMB Circular A-128, *Audits of State and Local Governments* (the single audit). The New Hampshire Department of Education has been designated as the School District's cognizant agency for the single audit.

NOTE 2 - PERIOD AUDITED

Single audit testing procedures were performed for Epping School District Federal grant transactions during the year ended June 30, 1989.

NOTE 3 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Accounting policies and financial reporting practices permitted for School Districts in New Hampshire are prescribed by Handbook IIR promulgated by the New Hampshire State Department of Education. The significant accounting policies followed by the Epping School District are as follows:

Basis of Presentation

The accompanying Schedule of Federal Financial Assistance includes the Federal and State grant transactions of the School District.

The receipts and proceeds from Federal grants are recorded on the modified accrual basis, whereby revenue is recognized when it becomes available and measurable. Disbursements of Federal grant funds are recorded on the accrual basis.

VITAL STATISTICS

<u>Date</u>	<u>Place of Birth</u>	<u>Name of Child</u>	<u>Name of Father</u> <u>Maiden Name of Mother</u>
1/04/89	Exeter, N.H.	Steven Owen Reynolds	Steven Owen Reynolds
1/21/89	Exeter, N.H.	Amanda Ambrozina Victoria	Misty Anne Junkins John Victoria, Jr. Renee Parenteau
1/25/89	Exeter, N.H.	Holly Angela Blankenship	David L. Blankenship Carole L. Dowhan
1/27/89	Manchester, N.H.	Zachary Jeffrey Carano	Jeffrey L. Carano Kathleen A. Burleigh
1/28/89	Portsmouth, N.H.	Rebecca Ann Toomire	Brian R. Toomire Barbara A. Ward
2/04/89	Dover, N.H.	Christopher William O'Connell	Lawrence E. O'Connell Claire LaFlame
2/05/89	Epping, N.H.	Zechariah Fraser Block	Andrew M. Block Maureen Fraser
2/06/89	Portsmouth, N.H.	Lawson Andrew Smith	Lawson E. Smith Kelly J. McCusker
2/09/89	Epping, N.H.	Trevor Kyle Horne	John S. Horne Molinda A. Dahlstrom
2/13/89	Exeter, N.H.	Megan Cecilia Bready	Thomas Reed Bready Maureen Ann Coughlin
2/21/89	Exeter, N.H.	Molly Jean Bruce	David C. Bruce Debra A. Sweeney
3/07/89	Exeter, N.H.	Zachary Raymond Brailsford	James P. Brailsford Melissa H. Donald
3/08/89	Manchester, N.H.	Matthew James Smith	Lawrence J. Smith Kathleen M. Warren
3/13/89	Exeter, N.H.	Emille Dawn Lavigne	Donald E. Lavigne Brenda L. Denoncour
3/16/89	Exeter, N.H.	Randall John Tilton	Kurt A. Tilton Beth Ann Colson
3/18/89	Exeter, N.H.	Aala Barbara Shanahan	Earl W. Shanahan Neva L. Carden

<u>Date</u>	<u>Place of Birth</u>	<u>Name of Child</u>	<u>Name of Father</u> <u>Maiden Name of Mother</u>
3/18/89	Exeter, N.H.	Amanda Rachal	Scott S. Serozynski
3/18/89	Exeter, N.H.	Serozynski	Linda A. Bertone
3/21/89	Exeter, N.H.	Jami Lynn Castine	Timothy John Castine
3/21/89	Exeter, N.H.	Amanda Jane Butler	Joni Lynn Sylvester
3/21/89	Exeter, N.H.	Douglas Scott Keller, Jr.	Raymond Benjamin Butler
3/31/89	Exeter, N.H.	Sean Richard Allen	Kelly J. Lynch
4/07/89	Nashua, N.H.	Brittany Nicole Guilbert	Douglas S. Keller, Sr.
4/08/89	Exeter, N.H.	Leah Elizabeth Bowler	Joanne M. Falasca
4/09/89	Manchester, N.H.	Katelyn Marie Pascucci	Stephen Garrison Allen
4/12/89	Exeter, N.H.	Erin Rae Mullenix	Christine M. Fuller
4/21/89	Manchester, N.H.	Meghan Louis O'Regan	Brian P. Guilbert
5/10/89	Haverhill, Ma.	Matthew Darnell O'Conner	Cindy J. Morren
5/17/89	Exeter, N.H.	Christine Colby Baker	Marc A. Bowler
5/21/89	Portsmouth, N.H.	Maia Jennifer Lapointe	Laura M. Yoyel
5/25/89	Exeter, N.H.	Trevor Bruce Chapman	Vincent J. Pascucci
5/25/89	Exeter, N.H.	Travis Michael Chapman	Carole J. Walker
5/29/89	Exeter, N.H.	Cameron Scott Nugent	Timothy W. Mullenix
			Catherine M. Gayron
			Sean F. O'Regan
			Carole E. Adams
			Lewis I. O'Conner
			Christine M. Webb
			James A. Baker, Jr.
			Tanya R. Colcord
			Scott W. Lapointe
			Jennifer H. Hall
			Bruce M. Chapman
			Sherry Ann Talbot
			Bruce M. Chapman
			Sherry Ann Talbot
			William T. Nugent
			Nancy A. Champigny

Date	Place of Birth	Name of Child	Name of Father
6/04/89	Exeter, N.H.	Kevin Ray Newton	<u>Maiden Name of Mother</u> Kevin D. Newton
6/08/89	Manchester, N.H.	Ian Wentworth Hunter	Sharon Ann King
6/17/89	Exeter, N.H.	Joseph Jon MacDonald	Daniel P. Hunter
6/18/89	Exeter, N.H.	Colin Patrick McQueen	Sallie J. Bertolone
6/24/89	Portsmouth, N.H.	Jaquelin Lee Cain	Joseph J. MacDonald, Sr.
6/30/89	Exeter, N.H.	Rachel Elizabeth Nash	Judith A. Hayes
7/03/89	Exeter, N.H.	Patrick Earl Rickwall	Kevin Michael McQueen
7/07/89	Exeter, N.H.	Nicole Marie Simoneau	Jeffrey A. Cain
7/21/89	Portsmouth, N.H.	Raymond James Richards	Jennifer L. Graves
7/22/89	Exeter, N.H.	Andrew Edward Harding	Dean B. Nash
7/24/89	Exeter, N.H.	Emily Catherine Brown	Joann V. Nash
7/31/89	Exeter, N.H.	Norman James Denoncour	Frank E. Rickwall
8/06/89	Exeter, N.H.	James Charles Schwartz	Constance M. Lord
8/22/89	Manchester, N.H.	Alex Robert Lavoie	Robert L. Simoneau
8/25/89	Exeter, N.H.	Nicole Ann Nicholson	Tamma L. Thibeault
8/29/89	Exeter, N.H.	Kevin Michael Sands	Bruce R. Richards
			Susan M. McGrath
			Richard Hardin, Jr.
			Linda Herbert
			David D. Brown
			Pamela S. Perry
			Norman F. Denoncour
			Cindy L. Lufkin
			Jeffrey C. Schwartz
			Laurie Anne Paine
			Jack R. Lavoie
			Janice E. Lavoie
			Frank W. Nicholson
			Daine M. Blades
			Douglas B. Sands
			Marie L. Shoebel

Date	Place of Birth	Name of Child	Name of Father
9/04/89	Exeter, N.H.	Christopher Michael Dow Johnson	Robert J. Johnson, Jr.
9/11/89	Exeter, N.H.	Christine Elaine Defisser	Judith M. Dow
9/18/89	Exeter, N.H.	Nicole Marie DeGrandpre	Ronald R. Defisser
9/26/89	Haverhill, Ma.	Megan Catherine Tully	Sherry Lee Westgate
10/04/89	Haverhill, Ma.	Alana Jean Stolle	George A. DeGrandpre
10/05/89	Exeter, N.H.	Amanda Frances Lalacheur	Karen E. Fitzgerald
10/11/89	Exeter, N.H.	Katie Jeanne Picard	Brendon V. Tully, III
10/24/89	Exeter, N.H.	Zachary John Roy	Brenda J. Carter
11/01/89	Portsmouth, N.H.	Brendan Jon Cowcer	Douglas W. Stolle
11/06/89	Exeter, N.H.	Emily Beth Mong	Linda J. Carpenter
11/09/89	Haverhill, Ma.	Rebecca Sue Sailus	John G. LeLacheur
11/13/89	Exeter, N.H.	Krista Adria Kent	Frances M. Berntsen
11/14/89	Exeter, N.H.	Adam James Belleville	Steven A. Picard
11/30/89	Manchester, N.H.	Ryan Blake Downes	Jeanne M. Lafond
12/11/89	Manchester, N.H.	Courtney Elizabeth Dodge	Daniel G. Roy
12/14/89	Exeter, N.H.	Robbie Lee Frost	Joan Vigneau
12/17/89	Concord, N.H.	Disa Kalina Nowack	John E. Cowcer, Jr.
			Darlene A. Steff
			Robert K. Mong
			Nancy L. Clay
			Andrew Sailus
			Rosemary Capua
			Tia Marie Kent
			James E. Belleville
			Paula M. Williams
			Daid S. Downes
			Virginia N. Downes
			Gregory C. Dodge
			Lisa M. Marcou
			Albert W. Frost
			Anita M. Currier
			Timothy L. Nowack
			Bette L. Kolvites

<u>Date</u>	<u>Place of Birth</u>	<u>Name of Child</u>	<u>Name of Father</u> <u>Maiden Name of Mother</u>
12/18/89	Exeter, N.H.	Paul James Hickey	James P. Hickey Cyntia J. Browne
12/20/89	Portsmouth, N.H.	Renee Pearl Bouchard	Alain L. Bouchard Ruth M. Bouchard
12/21/89	Exeter, N.H.	Aaron William Dube	Kevin G. Dube Debra Sue Hartman

DATE	PLACE OF MARRIAGE	NAME OF GROOM & BRIDE	DATE OF BIRTH OF EACH	NAME OF PARENTS	BY WHOM MARRIED
1/21/89	Exeter, N.H.	Michael S. Chwatek Kelly Anne Fecteau	08/15/47 10/29/59	Stanley M. Chwatek Wanda L. Wlodjka	Elaine M. Bouchard Kingston, N.H. Justice of the Peace
1/27/89	Epping, N.H.	David C. Bruce	10/27/49	Forrest B. True Joy C. Thurston John R. Bruce	Justice of the Peace Bernard J. Robertson Exeter, N.H. Justice of the Peace
2/14/89	Brentwood, N.H.	Debra A. Sweeney Joseph Armand Ruest	07/12/55 04/30/64	Edward J. Sweeney June Johnson John Peter Ruest	Phyllis Whitehouse Brentwood, N.H. Justice of the Peace
2/14/89	Brentwood, N.H.	Karen Marie McCarthy David A. Gonsalves	07/31/65 04/12/60	Dorothy T. Labelle William B. McCarthy John Gonsalves	Dean S. Flemming Newmarket, N.H. Minister
3/16/89	Epping, N.H.	Charlene A. O'Leary Louis G. Geremia	03/03/66 01/13/12	Barbara Jones Paul R. O'Leary Barbara Jones Luigi Geremia	Ronald Corriveau Epping, N.H. Catholic Priest
4/08/89	Epping, N.H.	Gertrude L. Boutilier Mark Edward Martin	02/23/13 03/03/60	Antoinette Zaccaro Charles Wesley Ernest A. Martin	Wendell J. Irvine Raymond, N.H. Minister
5/01/89	Epping, N.H.	Ruthann Emily Nash Robert Lee Currier	03/22/64 08/25/68	Marlene F. Smart Raymond A. Nash Nancy M. Porter Mary Ellen Sather	Wendell J. Irvine Raymond, N.H. Minister
5/02/89	Epping, N.H.	Holly Ann Currier Glenn Arthur Kikel	11/25/69 09/29/49	Sylvia A. Mandigo John B. Currier Jeannette A. Fortier August Jacob Kikel	James Wellemeyer Epping, N.H. Minister
5/20/89	Plaistow, N.H.	Tamara Jane Kurth Raymond Warren Lane Lisa MacMillan	04/07/59 09/13/58 01/20/60	Alice G. Foldessy Harold L. Kurth Preston L. Lane Elizabeth Wilcox Kenneth Hyslop Claire Beadoin	Elizabeth Lane Plaistow, N.H. Justice of the Peace

DATE	PLACE OF MARRIAGE	NAME OF GROOM & BRIDE	DATE OF BIRTH OF EACH	NAME OF PARENTS	BY WHOM MARRIED
5/27/89	Nashua, N.H.	Craig G. MacAlpine	06/24/60	David G. MacAlpine Virginia P. Nagy	N. Mellish England Minister
5/27/89	Portsmouth, N.H.	Cynthia H. Vacca	06/18/61	Jennie A. Netti	William L. Quirk
		Raymond D. Hager III	09/20/62	Anita Valencia	Portsmouth, N.H. Catholic Priest
		Tracy Anne Hurley	02/03/64	John F. Hurley, Jr. Yvonne B. Jannelle	
5/27/89	Sandown, N.H.	Kenneth R. McConnell	11/08/67	Lerman R. McConnell Helen McCracken	George M. DiPace Sandown, N.H. Justice of the Peace
		Hope Ann Eaton	04/28/71	Samuel L. Eaton	
8/10/89	Epping, N.H.	Richard Henry Croteau	05/11/48	Charlotte C. Heywood Arthur J. Croteau	Henry A. Bearisto Barnstead, N.H. Reverend
6/10/89	Exeter, N.H.	Cheryl Ann Marie MacDonald	12/25/57	Yvonne B. Gagnon Robert J. MacDonald Susie Eaton	
		William B. Hickok	08/30/67	Roy E. Hickok	Phillip W. Hicks Epping, N.H. Reverend
		Dara-Lynn Dixon	06/21/69	Phyllis Clark John Dixon	
6/17/89	Durham, N.H.	Jack Paul Reason	01/28/62	Jennifer Thorpe Wallace Reason	Linda L. Ekdahl Durham, N.H. Justice of the Peace
		Lisa Marie LeBlanc	03/19/66	Madeline Kraft Gerald LeBlanc	
6/18/89	Epping, N.H.	John Joseph Currier	12/01/70	Pauline T. Talbot John Currier	Wendell J. Irvine Raymond, N.H. Minister
		Rachel M. Woodward	12/19/70	Jeanette Fortier William Woodward Barbara Stock	
6/20/89	Epping, N.H.	Matthew Gragory Blanev	09/22/66	Gordon W. Blaney	Richard J. Rondeau Danville, N.H. Justice of the Peace
		Nicol Sprague	08/26/70	Mary Lorrain David George H. Sprague	
6/21/89	Epping, N.H.	Arnold Wade Hitchcock	03/08/20	Annette E. Ottati Wade V. Hitchcock	Beatrice G. Marcotte Epping, N.H. Justice of the Peace
		Madeline Lonella Tarame	09/27/34	Nettie C. Hanning Theodore Cote Doris S. Haskins	

07/01/89	Dover, N.H.	Sam Andrew Geller	04/19/60	Wallace Geller	Robert J. Ervin
		Bethany Ann Durgin	02/28/44	Jutta Oldag	Dover, N.H.
07/01/89	Epping, N.H.	Roland E. Letourneau	08/40/55	Richard F. Holmes	Episcopal
		Dawn Michelle Woods	09/24/61	Marjorie E. Greenway	
07/04/89	Seabrook, N.H.	Robert Eric Pritchard	12/30/68	Roland Letourneau, Sr.	P. David Behm
		Melody Marie Rogers	10/07/63	Shirley A. Burleigh	Northwood, N.H.
08/05/89	Epping, N.H.	Marlin A. Eddy	10/03/33	David W. Smith	Justice of the Peace
		Avis Willis	08/02/40	Kay F. Ainsworth	
08/20/89	Epping, N.H.	Randall Ellery Preston	08/14/65	David S. Pritchard	Mary H. Bragg
		Heather Lynn Meroth	10/31/69	Beverly Littlefield	Seabrook, N.H.
08/26/89	Epping, N.H.	David Henri Blomquist	08/27/57	Carroll L. Rogers	Justice of the Peace
		Christine R. Bowden	10/01/57	Margaret L. Cook	
08/26/89	Epping, N.H.	Robert J. Bean, Jr.	03/20/61	Bert Eddy	Beatrice G. Marcotte
		Nancy L. Gill	09/02/58	Ida Channel	Epping, N.H.
08/27/89	Portsmouth, N.H.	John E. Coleman, Jr.	12/17/54	Leslie Marcotte	Justice of the Peace
		Karen E. Collish	01/18/57	Lila Denyou	
09/09/89	Brentwood, N.H.	Brian D. Kenyon	03/12/51	Richard W. Preston	Littleton, N.H.
		Maureen A. Vahey	02/17/59	Margaret L. Clark	Minister
09/17/89	Stratham, N.H.	Jonathan Scott Moore	05/20/64	Donale E. Meroth	
		Maureen ripen	06/06/67	Lila Denyou	Darrell Huddleston
09/30/89	Epping, N.H.	Daron Philbrick	12/06/69	William F. Blomquist	Concord, N.H.
		Ann Elizabeth Howard	12/05/67	Mirtha M. Fernandez	Pastor
				John Smith Bowden	
				Ruth W. Zoller	Ronald Corriveau
				Robert J. Bean, Sr.	Epping, N.H.
				Marie Torisi	Catholic Priest
				Ronald Gill	
				Edith Hesleton	John C. Russo
				John E. Coleman, Sr.	Portsmouth, NH
				Leonore Keaton	Justice of the Peace
				Quinton Collins, Sr.	James R. Barnes
				Forrest L. Kenyon	Northwood, N.H.
				Margueritte F. Smith	Pastor
				William J. Vahey	
				Alma F. Jones	J. Jermain Bodine
				John Irwin Moore	Stratham, N.H.
				Nancy Knowles	Pastor
				Richard S. Ripen	
				Madeline L. O'Neil	James Stirling, III
				Douglas J. Philbrick	Epping, N.H.
				Maxine Hodgdon	Pastor
				William E. Howard	

<u>DATE</u>	<u>PLACE OF MARRIAGE</u>	<u>NAME OF GROOM & BRIDE</u>	<u>DATE OF BIRTH OF EACH</u>	<u>NAME OF PARENTS</u>	<u>BY WHOM MARRIED</u>
10/01/89	Epping, N.H.	David C. Jones	05/26/36	Fred Jones	James Stirling, III
		Irene Ross Sancranti	06/05/41	Madilen Buckley	Epping, N.H.
				William F. Smith	Pastor
10/21/89	Newton, N.H.	James M. McCusker	02/05/70	Rose Marie Gagnon	
		Marianne M. Kawajsza	01/05/71	James M. McCusker	Robert T. Vangel
				Jean MacPherson	Newton, N.H.
				Ronald Kawajsza	Clergyman
10/28/89	Epping, N.H.	Edward R. Davicki	04/13/61	Lorraine Palmer	
		Jean L. McLocklin	07/12/57	Edward P. Davicki	John E. Bertogli
				Theresa Boulanger	Epping, N.H.
11/25/89	Kensington,	Roger O. Beck, Jr.	01/28/62	Richard M. McLocklin	Justice of the Peace
		Tricia M. Nicols	04/15/68	Gertrude J. Larkin	
				Roger O. Beck, Sr.	David P. Lennox
				Mary Riendeau	Kensington, N.H.
				Tucker J. Nicols	Pastor
				Janice Thurio	

DATE	PLACE OF DEATH	DECEASED	AGE	SEX NAME OF FATHER	MAIDEN NAME OF MOTHER
01/18/89	Exeter, NH	Lucien Freeman Glidden	78	M Waldo H. Glidden	Lena V. Fitch
01/19/89	Hampton, NH	Teresa F. Cloutier	100	F	
01/25/89	Epping, NH	William Harrison Browne	33	M Robert C. Browne, Sr.	Marlynn Williams
01/30/89	Brentwood, NH	Blanche Smith	84	F Robert Taylor	Mildred Bronson
02/23/89	Epping, NH	Florence Janet Schier	69	F James Fogarty	Margaret Penny
03/07/89	Exeter, NH	Herbert Blackington	57	M Herbert S. Blackington	Glady's Anderton
03/21/89	Exeter, NH	Eugene John McGeehan	47	F Eugene J. McGeehan, Sr.	Virginia Donnelly
05/06/89	Brentwood, NH	Ellen McHeffey	85	F Charles F. McHeffey	Katherine Thompson
05/16/89	Epping, NH	Maria L. Paquette	63	F Herman Bouman	Marguerita Volk
05/26/89	Hanover, NH	Trevor Bruce Chapman	1 day	M Bruce Chapman	Sherry Talbot
05/26/89	Manchester, NH	Fayette Mitchell George	80	M Orlando George	Catherine Oconnell
05/27/89	Hanover, NH	Travis Michael Chapman	2 day	M Bruce Chapman	Sherry Talbot
05/31/89	Exeter, NH	R. Jean Neff Hoag	66	F Rufus Neff	Marjorie Shuff
06/01/89	Brentwood, NH	Sarah A. Beless	93	F Charles C. Cross	Annie W. Harwood
06/03/89	Portsmouth, NH	Allinson S. Bubar	72	M James Bubar	Grace Stewart
06/08/89	Portsmouth, NH	John F. Donahue	78	M John F. Donahue	Margaret McElhenny
06/26/89	Exeter, NH	Brenda Kingsbury	37	F Adam M. Smith	Patricia E. Davis
06/30/89	Exeter, NH	Maia Jennifer LaPointe	1 mo	F Scott W. LaPointe	Jennifer Hall
07/13/89	Exeter, NH	Regina M. Cote	81	F Abel Bernier	Diana Bourgeault
07/16/89	Exeter, NH	Wilfred J. Proulx	82	F Joseph Proulx	Clarina DuCharme
07/18/89	Exeter, NH	Liana F. Pelletier	80	F Mederick Loranger	Alphafine Lapiant
08/07/89	Exeter, NH	Patricia A. Hutchinson	29	F Charles Frites	Dorothy Brusseau
08/21/89	Epping, NH	Francis X. Lewis	76	M Manuel Lewis	Philomena Vargas
09/16/89	Exeter, NH	Thomas R. Bullock	48	M Thomas R. Bullock, Sr.	Roxia Conrad
09/18/89	Exeter, NH	Charles H. Brusso	72	M Trefley Brusso	Gertrude Leslie
09/18/89	Exeter, NH	Gladys M. Arquette	74	F Frank H. Martin	Lillian Fillebrown
10/28/89	Manchester, NH	Clarence I. Pettengill	63	M Vernon Pettengill	Lois Watson
10/28/89	Exeter, NH	Yvonne Proulx Fecteau	93	F Joseph Proulx	Virginia Proulx
10/31/89	Exeter, NH	Gordon S. May, Jr.	68	M Gordon S. May, Sr.	Grace Campbell
11/08/89	Exeter, NH	Marcha Latwen	71	F Franklin J. Holt	Mable Searles
12/14/89	Exeter, NH	Eleanor Bascom	40	F Ralph Rogers	Flora Plouffe
12/27/89	Exeter, NH	Arnold Wade Hitchcock	69	M Wade V. Hitchcock	Nettie C. Hanning
12/31/89	Epping, NH	Deborah Marie Camire	44	F Benjamin Chute	Wilamina Lockhart



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